CERTIFICATE OF COMPLIANCE -- STATE OF NEVADA Revised May 2013

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SECTION	TOPIC DOCUMENT COMMENTS/ REFERENCE TO CRIC INTERPRETATIONS	DESCRIPTION	Is this requirement met by law, regulation or administrative practice (Yes or No). Enter N/A when not applicable.	If so, provide the citation for legal authority (statute, case, regulation, etc.)	changes, provide	Notes (e.g., administrative practices, noncompliance explanations, etc.)
Section 301	State level administration					
		Does the state provide state level administration of state and local sales and use taxes? Are sellers and purchasers only required to register with, file returns and remit funds to a state-	Yes	360.200, 372.725, 377.060, 377.070 NRS 360B.200, 360B.070,		
		level authority?	Yes	360B.100	6/15/2005	
		Does the state provide for the collection of any local taxes and distribute them to the appropriate taxing jurisdictions? Are audits conducted only by the state or by	Yes	NRS 377.785, 377.060	3, 13,2333	
		others authorized by the state to conduct an audit that includes both state and local taxes?	Yes	NRS 360.300		
		Are local jurisdictions prohibited from conducting independent sales or use tax audits of sellers and purchasers except where authorized by state law to conduct an audit for the state and all local jurisdictions, subject to the same confidentiality and other protections and the same administrative and appeal procedures granted audits conducted by the state?	Yes	NRS372.795, NRS 360.200	6/15/2005	
Section 302	State and local tax base					
		Is the tax base for local jurisdictions identical to the state tax base, excluding federal prohibitions, motor vehicles, aircraft, watercraft, modular homes, manufactured homes, mobile homes, fuels used to power motor vehicles, aircraft, locomotives, or watercraft, or electricity, piped natural or artificial gas or other fuels delivered by the seller?	Yes	NRS360B.400, 360B.480, 372.065, 374.070, 374.728, 377.040	6/15/2005	
		Does the tax base differ for state and local jurisdictions for motor vehicles, aircraft, watercraft, modular homes, manufactured homes or mobile		NRS 360B.400, 360B.480, 372.065, 374.070,		With Respect to watercraft, the tax base differs for state and local jurisdictions. The tax base is the same for al other listed items. See Taxability
		homes? Does the tax base differ for state and local jurisdictions for fuels used to power motor vehicles, aircraft, locomotives or watercraft?	Yes No	374.728, 377.040	6/15/2005	Matrix.
		Does the tax base differ for state and local jurisdictions for electricity, piped natural or artificial gas or other fuels delivered by the seller?	No			

Section 303	Calley ve mintuntion					
Section 303	Seller registration					
		Is the state capable of pulling registration information from the central registration system?	Yes	NRS 360B.200	06/15/05, 10/01/07	
		Does the state exempt a seller without a legal				
		obligation to register from paying registration fees?	Yes	NRS 360B.200	06/15/05, 10/01/07	
		Does the state allow a seller to register on the central registration system without a signature?	Yes	NRS 360B.200	06/15/05, 10/01/07	
		Does the state allow an agent to register a seller on the central registration system?	Yes	NRS360B.200	06/15/05, 10/01/07	
Castian 204	Notice for state toy showns					
Section 304	Notice for state tax changes Failure to meet these does not					
	take a state out of	A1. Does the state provide sellers with as much				State Tax Notes on Quarterly basis and web site
	compliance.	advance notice as practicable of a rate change?	Yes	NRS 360B.230	10/1/2007	information
		A2. Does the state limit the effective date of a				
		rate change to the first day of a calendar quarter?	Yes	NRS 360B.310	6/15/2005	
		A3. Does the state notify sellers of legislative				
		changes in the tax base and amendments to sales	.,		40/4/0007	State Tax Notes on Quarterly basis and web site
		and use tax rules and regulations? C. Does the state limit the relief of the sellers	Yes	NRS 360B.230	10/1/2007	information
		O. Does the state limit the relief of the sellers obligation to collect sales or use taxes for that member state if the seller failed to receive notice or the state failed to provide notice or limit the effective date of a rate change.				
		enective date of a fate change.	Yes	NRS 360B.230	10/1/2007	
	Local rate and boundary			141 IO 000B.200	10/1/2007	
Section 305	change					
		Does the state have local jurisdictions that levy a				
		sales or use tax? If yes, answer the following				
		questions.	Yes			
		A. Does the state limit the effective date of local rate changes to the first day of a calendar quarter				
		after a minimum of 60 days notice?	Yes	NRS 360B.310	6/15/2005	
		B. Does the state limit the effective date of local	res	NHS 300B.310	6/15/2005	
		rate changes from catalog sales wherein the				
		purchaser computed the tax based on local tax				
		rates published in the catalog only on the first day				
		of a calendar quarter after a minimum of 120 days				
		notice?	No			
		C. Does the state limit local boundary changes for				
		the purposes of sales and use taxes to the first				
		day of calendar quarter after a minimum of 60	.,		0/15/0005	
		days notice? D. Does the state provide and maintain a	Yes	NRS 360B.310 NRS 360B.230.	6/15/2005	
		database with boundary changes?	Yes	360B.240	10/1/2007	
		E. Does the state provide and maintain a	103	000B.E40	10/1/2007	
		database identifying all jurisdictional rate		NRS 360B.230,		
		information using the FIPS codes?	Yes	360B.240	10/1/2007	
		F1. Does the state provide and maintain a				
		database that assigns each five digit and nine				
		digit zip code within the member state to the		NRS 360B.230,	40/4/0007	
		proper tax rate and jurisdiction? F2. Does the state apply the lowest combined tax	Yes	360B.240	10/1/2007	
		rate imposed in a zip code if the area in that zip		NRS 360B.230,		
		code includes more than one tax rate?	Yes	360B.240	10/1/2007	
		G. Does the state provide address-based	. 55			
		boundary database records for assigning taxing		1	1	
		jurisdictions and their associated rates? If yes,				Nevada does not utlize an addressed based
	ļ	answer the following questions.	No	1	ļ	boundary data base
		Are the records in the same format as database		1	İ	
-	-	records in F?	NA	+	+	
		Do the records meet the requirements of the Federal Mobile Telecommunications Sourcing		1	İ	
		Act?	NA	1	1	
		H. If the state has met the requirements of		+	+	
		subsection (F) and elected to certify vendor		1		
		provided address-based databases for assigning		1	1	
		tax rates and jurisdiction:	NA	1	1	
		-	-			

	 Are those databases in the same format as the database records approved pursuant to (G) of this 			
	section?	NA		
	Do those databases meet the requirements of			
	the Federal Mobil Telecommunications Sourcing			
	Act (4 U.S.C.A. Sec. 119 (a))?	NA		

Section 306	Relief from certain liability					
	,					
		Does the state relieve sellers and CSPs from liability to the state and its local jurisdictions for				
		collecting the incorrect amount of tax because of				
		reliance on state provided data on rates,		NIDO OCOD OFO	06/15/05,	AD400 of the 0000 Legislative accessor
	Database requirements and	boundaries, and jurisdiction assignments?	Yes	NRS 360B.250	10/01/07, 05/22/09	AB403 of the 2009 Legislative session
Section 307	exceptions					
		A. Does the state provide a database per Section 305, in downloadable format?	Yes	NRS 360B.230	06/15/05, 10/01/07	
		If the state designates a vendor to provide the	103	14110 000B.200	00/10/00, 10/01/07	
		Section 305 database does the vendor's database meet the requirements of Sections 305, 306 and				
		307 and is provided at no cost to the user of the				
		database?	NA			
Section 308	State and local tax rates	A1. Does the state have more than one state				
		sales and use tax rate on items of personal				
		property or services except for fuel used to power				
		motor vehicles, aircraft, locomotives, or watercraft, or to electricity, piped natural or				
		artificial gas, or other fuels delivered by the seller,				
		or the retail sale or transfer of motor vehicles, aircraft, watercraft, modular homes, manufactured				
		homes, or mobile homes?	No			
		A2. Does the state have a single additional tax				
		rate on food and food ingredients and drugs as				
		defined by state law pursuant to the Agreement?	No			Nevada has only one state rate
		B1. If the state has local jurisdictions with a sales				
		or use tax, does any local jurisdiction have more				Nevada's local jurisidictions only have one
		than one sales tax rate or one use tax rate?	No			combined sales and use tax rate
		B2. If the state has local jurisdictions with a sales				
		and use tax are the local sales and use tax rates				
		and use tax are the local sales and use tax rates identical?	Yes	NRS 377.040		
Section 310	General sourcing rules		Yes	NRS 377.040		
Section 310	General sourcing rules	identical? A. Does the state source a retail sale, excluding		NRS 377.040		
Section 310		identical?	Yes Yes		6/15/2005	
Section 310	General sourcing rules CRIC INTERPRETATION ADOPTED SEPTEMBER 20,	identical? A. Does the state source a retail sale, excluding		NRS 377.040 NRS 360B.350 through NRS	6/15/2005	
Section 310	CRIC INTERPRETATION	A. Does the state source a retail sale, excluding lease or rental, of a product as follows:		NRS 360B.350 through NRS 360B.375	6/15/2005 6/15/2005	
Section 310	CRIC INTERPRETATION ADOPTED SEPTEMBER 20,	A. Does the state source a retail sale, excluding lease or rental, of a product as follows: 1. If received at business location of seller, then sourced to that location?	Yes	NRS 360B.350 through NRS 360B.375 NRS 360B.350		
Section 310	CRIC INTERPRETATION ADOPTED SEPTEMBER 20,	A. Does the state source a retail sale, excluding lease or rental, of a product as follows: 1. If received at business location of seller, then sourced to that location? 2. If not received at business location of seller, then sourced to location of receipt?	Yes	NRS 360B.350 through NRS 360B.375		
Section 310	CRIC INTERPRETATION ADOPTED SEPTEMBER 20,	A. Does the state source a retail sale, excluding lease or rental, of a product as follows: 1. If received at business location of seller, then sourced to that location? 2. If not received at business location of seller, then sourced to location of receipt? 3. If subsections 1 & 2 do not apply, then sourced	Yes	NRS 360B.350 through NRS 360B.375 NRS 360B.350 through NRS 360B.375	6/15/2005	
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				NRS 360B.350		
		2. If no recurring periodic payments, then sourced	Vee	through NRS	C/1 E /000E	
		in accordance with rules of retail sale?	Yes	360B.375	6/15/2005	
		C. Does the state source a lease or rental of motor vehicles, trailers, semi-trailers, or aircraft		NRS 360B.350		
	CRIC INTERPRETATION	that do not qualify as transportation equipment as		through NRS		
	ADOPTED APRIL 18, 2006	follows:	Yes	360B.375	6/15/2005	
	ADOFTED AFRIC 16, 2006	IOIIOWS.	165	NRS 360B.350	6/13/2003	
		If recurring periodic payments, then sourced to		through NRS		
		primary property location?	Yes	360B.375	6/15/2005	
		primary property location:	163		0/13/2003	
				NRS 360B.350		
		If no recurring periodic payments, then sourced		through		
		in accordance with rules of retail sale?	Yes	NRS360B.375	6/15/2005	
		D. Does the state source the retail sale, including		NRS 360B.350		
		lease or rental, of transportation equipment in	.,	through NRS	011510005	
		accordance with rules for retail sale?	Yes	360B.375	6/15/2005	
				NRS 360B.350		
		Does the state define transportation equipment	V	through NRS	0/45/0005	
	Election for Origin-Based	pursuant to in Section 310, subsection D?	Yes	360B.375	6/15/2005	
Coation 210 1		Effective January 1 2010				
Section 310.1	sourcing	Effective January 1, 2010 Has the state elected to source the retail sale,				
		excluding lease or rental, of tangible personal		1		
	CRIC INTERPRETATION	property and digital goods on where the order is		1		
	ADOPTED APRIL 30, 2010	received?	NA	1		Nevada is a destination sourcing state
 	51 125711 1112 00, 2010	Does the state comply with all the provisions of	. 4/1	+ +		and the description obtaining state
		310.1 B and C?	NA			
		oren b una or	147			
Section 311	General sourcing definitions					
	3	For the purposes of Section 310, subsection (A),				
		does the state define the terms "receive" and				
		"receipt" to mean: taking possession of tangible				
		personal property, making first use of services, or				
		taking possession or making first use of digital		NRS 360B.350, as		
		goods, whichever comes first? Note: The terms		amended by SB		
		"receive" and "receipt" do not include possession		34 of the 76th		
		"receive" and "receipt" do not include possession by a shipping company on behalf of the		34 of the 76th Legislative	06/15/05,	
			Yes		06/15/05, 06/16/2011	
Section 313	Direct mail sourcing	by a shipping company on behalf of the	Yes	Legislative		
Section 313	Direct mail sourcing	by a shipping company on behalf of the purchaser.	Yes	Legislative		
Section 313	Direct mail sourcing	by a shipping company on behalf of the purchaser. A 2. For advertising and promotional Direct Mail,	Yes	Legislative		
Section 313	Direct mail sourcing	by a shipping company on behalf of the purchaser. A 2. For advertising and promotional Direct Mail, does the state provide that upon receipt of a direct	Yes	Legislative		
Section 313	Direct mail sourcing	by a shipping company on behalf of the purchaser. A 2. For advertising and promotional Direct Mail, does the state provide that upon receipt of a direct mail form or Exemption Certificate claiming direct	Yes	Legislative		
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Section 313	Direct mail sourcing	by a shipping company on behalf of the purchaser. A 2. For advertising and promotional Direct Mail, does the state provide that upon receipt of a direct mail form or Exemption Certificate claiming direct mail, or other written statement approved by the state, the seller, in the absence of bad faith, is	Yes	Legislative		
Section 313	Direct mail sourcing	by a shipping company on behalf of the purchaser. A 2. For advertising and promotional Direct Mail, does the state provide that upon receipt of a direct mail form or Exemption Certificate claiming direct mail, or other written statement approved by the state, the seller, in the absence of bad faith, is relieved of all obligations to collect, pay or remit	Yes	Legislative Session (2011)	06/16/2011	Seller is relieved only if not maintaining a business in the date.
Section 313	Direct mail sourcing	by a shipping company on behalf of the purchaser. A 2. For advertising and promotional Direct Mail, does the state provide that upon receipt of a direct mail form or Exemption Certificate claiming direct mail, or other written statement approved by the state, the seller, in the absence of bad faith, is relieved of all obligations to collect, pay or remit the tax to which the permit pertains?	Yes	Legislative		Seller is relieved only if not maintaining a business in the state
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Section 313	Direct mail sourcing Origin-based direct mail sourcing	by a shipping company on behalf of the purchaser. A 2. For advertising and promotional Direct Mail, does the state provide that upon receipt of a direct mail form or Exemption Certificate claiming direct mail form or Exemption Certificate claiming direct mail form or Exemption Certificate claiming direct mail, or other written statement approved by the state, the seller, in the absence of bad faith, is relieved of all obligations to collect, pay or remit the tax to which the permit pertains? A 3. Does the state provide that upon receipt of jurisdictional information, the seller shall collect tax according to purchaser's submitted information and in the absence of bad faith, seller its relieved of further liability? A 4. For advertising and promotional Direct Mail, does the state require the seller to collect tax pursuant to Section 310 (A)(3) if the purchaser does not provide a direct pay permit, Exemption Certificate claiming direct mail, or jurisdictional information? B 1. For other Direct Mail, does the state require the seller to collect tax pursuant to Section 310 (A)(3) if the purchaser does not provide a direct pay permit or an Exemption Certificate claiming direct mail? B 3.For other Direct mail does the state provide that upon receipt of a direct pay permit, Exemption Certificate claiming direct mail, or other written statement approved by the state, the seller, in the absence of bad faith, is relieved of all	Yes	Legislative Session (2011) SB34 (2011) SB34 (2011) SB34 (2011) SB34 (2011)	6/16/2011 6/16/2011 6/16/2011 6/16/2011	in the state

		A. Has the state adopted the origin-based direct		1	1	
		mail sourcing?	NA	Na	NA	
Section 314	Telecom sourcing rule	mail boaronig.		114	101	
	· ·	A. Except as required in subsection C below, does				
		the state source telecommunication services sold				
		on a call-by-call basis to each level of taxing				
		jurisdiction where the call originates and				
		terminates in that jurisdiction or each level of taxing jurisdiction where the call either originates				
		or terminates and in which service address is				Nevada does not tax Telecom Services for sales
		located?	NA			tax purposes
		B. Except as required in subsection C below, does				in parpage
		the state source telecommunication service to the				
		customer's place of primary use if sold on a basis other than call-by-call basis?	NA			
		C1. Does the state source the sale of mobile				
		telecommunication service, other than air-to-				
		ground radiotelephone service and prepaid calling service, to customer's place of primary use as				
		required under Mobile Telecommunications				
		Sourcing Act?	NA			
		C2. Does the state source the sale of post-paid				
		calling service to the origination point of the				
		telecommunication signal as first identified by				
		either the seller's telecommunication system or				
		information received by the seller from its service				
1		provider, where system used to transport signals is not that of the seller?	NA	1		
		C3. Does the state source the sale of prepaid	INA	1		
		wireless calling service and prepaid calling				
		services in accordance with Section 310 of the				
		Agreement, including the option of the location				
		associated with the mobile telephone number for				
		prepaid wireless calling service?	NA			
		C4a. For the sale of private communication				
		service, does the state source a separate charge				
		related to a customer channel termination point to				
		each level of jurisdiction in which such customer				
		channel termination point is located?	NA			
		C4b. For the sale of private communication service, does the state source to the jurisdiction in				
		which the customer channel termination points are				
		located when all customer termination points are				
		located entirely within one jurisdiction or levels of				
		jurisdictions?	NA			
		C4c. For the sale of private communication				
		service, does the state source fifty percent in each				
		level of jurisdiction in which the customer channel termination points are located when service for				
		segments of a channel between two customer				
I		channel termination points located in different		1		
1		jurisdictions and which segment of channel are		1		
		separately charged ?	NA	1		
		Odd Fooths and of orders accommode "		I		
I		C4d. For the sale of private communication service, does the state source to each jurisdiction		I		
1		based on the percentage determined by dividing		1		
I		the number of customer channel termination		I		
1		points in such jurisdiction by the total number of		1		
I		customer channel termination points when service		I		
		for segments of a channel located in more than		I		
		one jurisdiction or levels of jurisdiction and which	NI A	1		
		segments are not separately billed? D. Does the state source the sale of Internet	NA	 	-	
		access service to the customer's place of primary		1		
		use?	NA	1		
		E. Does the state source the sale of an ancillary	N/A	1		
	Telecom sourcing	service to the customer's place of primary use?	NA			
Section 315	definitions					
	1					

Does the state define the following terms in		
sourcing telecommunications:		Nevada does not tax Telecom services
A. Air-to-ground radiotelephone service?	NA	
B. Ancillary services?	NA	
C. Call-by-call basis?	NA	
D. Communications channel?	NA	
E. Customer?	NA	
F. Customer channel termination point?	NA	
G. End user?	NA	
H. Home service provider?	NA	
I. Mobile telecommunications service?	NA	
J. Place of primary use?	NA	
K. Post-paid calling service?	NA	
L. Prepaid calling service?	NA	
M. Prepaid wireless calling service?	NA	
N. Private communication service?	NA	
O. Service address?	NA	

Section 316	Enactment of Exemptions					
		Product-based exemptions. If the state exempts		NIDO 070 7000		
		a product that is defined in Part II of the Library of		NRS 372.7263,		
		Definitions does the state do so consistent with Part II and Section 327?	Yes	NRS 374.7273, NRS 374.020(3)	6/15/2005	
		Fait ii and Section 327 !	162	NNO 374.020(3)	6/13/2003	
		Product-based exemptions. Can the state				
		confirm that where the Agreement has a definition				
		for a product that the state exempts, the state				
		does not exempt specific items included within		NRS 372.7263,		Confirmed: See AB514 of the 2003 Legislature,
		that product definition unless the definition sets		NRS 374.7273,		SB515 of the 2005 Legislature, SB 502 of the 2007
		out an exclusion for such item.	Yes	NRS 374.020(3)	6/15/2005	Legislature, Taxability Matrix, NRS.820
		Entity and Use-based exemptions. If the state		` '		,
		has enacted an entity or use-based exemption for				
		a product that is defined in Part II of the Library of		NRS 372.7263,		
		Definitions does the state do so consistent with		NRS 374.7273,		
		Part II and Section 327?	Yes	NRS 374.020(3)	6/15/2005	
						Confirmed: Nevada provides an exemption
		Use-based exemptions. Can the state confirm				certificate to specific qualifying entities. That
		that any use-based exemption for an item does				exemption certificate covers any and all products
	1	not constitute a product-based exemption for a		NRS 372.7263,		defined in the SSUTA. Since the entity is exempt
		product defined in the Agreement that includes	.,	NRS 374.7273,	0//5/0005	then the purchases of products by it are exempt
	A dual minteresting f	such item?	Yes	NRS 374.020(3)	6/15/2005	from the sales tax.
Section 317	Administration of exemptions					
Section 317	exemptions	A. Does the state provide for the following in				
		regard to purchasers claiming exemption:				
		Seller shall obtain identifying information from				
		purchaser and reason for claiming exemption?	Yes	NRS 372.347	06/15/05, 10/01/07	
		Purchaser is not required to provide signature,				
		unless paper exemption certificate?	Yes	NRS 372.347	06/15/05, 10/01/07	
		Seller shall use standard form for claiming				
		exemption electronically?	Yes	NRS 372.347	06/15/05, 10/01/07	
		Seller shall obtain same information for proof				
		regardless of medium?	Yes	NRS 372.347	06/15/05, 10/01/07	
		Does the state issue identification numbers to				
		exempt purchasers that must be presented to		NIDO 070 047	00/45/05 40/04/07	
		sellers?	Yes	NRS 372.347	06/15/05, 10/01/07	
		Seller shall maintain records of exempt				
		transaction and provide to state when requested?	Yes	NRS 372.347	06/15/05, 10/01/07	
	The Governing Board has not					
	defined "does not burden					
	sellers". The burden is on					
	each state to prove that					
		Does the state administer use-based and entity-				
	pay permit or exemption	based exemptions when practicable through a				
	certificate meets this	direct pay permit, an exemption certificate, or		NRS 360B.260,		
	provision.	another means that does not burden sellers.	Yes	NRS 372.347	06/15/05, 10/01/07	
		9 In the case of drep chipment calcardes the				
		In the case of drop shipment sales, does the state allow a third party vendor to claim a resale				
	1	exemption based on an exemption certificate				
		provided by its customer/re-seller or any other				
		acceptable information available to the third party				
	1	vendor evidencing qualification for a resale				
		exemption, regardless of whether the customer/re-				
	1	seller is registered to collect and remit sales and				
	<u> </u>	use tax in the state where the sale is sourced?	Yes	NRS 372.155	10/1/2007	
		B. Does the state relieve the seller from any tax if				
		it is determined that the purchaser improperly				
		claimed an exemption and hold the purchaser				
		liable for the tax, assuming the exceptions in the		NDO 070 050		
		section?	Yes	NRS 372.350	1	
		C. Does the state relieve a seller of the tax otherwise applicable if the seller obtains a fully				
		completed exemption certificate or captures the				
		relevant data elements required under the				
		Agreement within 90 days subsequent to the date		NAC 372.730,		
		of sale?	Yes	NAC 372.735	11/25/2009	
					•	

					•	
		D.1. Does the state provide the seller with 120				
		days subsequent to a request for substantiation				
		by a state, if the seller has not obtained an				
		exemption certificate as provided in B, to obtain				
	CRIC INTERPRETATION					
		an exemption certificate or other information				
	ADOPTED DECEMBER 19,	establishing the transaction was not subject to		NAC 372.730,		
	2011	tax?	Yes	NAC 372.735	11/25/2009	
		D.2. Subsequent to the 90-day period provided in				
		B., does the state relieve a seller of the tax for				
		exemption certificates taken in good faith or other				
		information establishing the transaction was not				
		subject to tax that are obtained by the seller as		NAC 372,730.		
		provided in D.1.?	Vee	NAC 372.735	11/25/2009	
			Yes	NAC 372.735	11/25/2009	
		G. Does the state post the Streamlined Exemption Certificate on its website?				
		Certificate on its website?	Yes			
	The answer to this question	L				
	does not impact certification,	Does the state require purchasers to update				
	but it would provide	exemption certificate information or to reapply with				
	information to taxpayers.	the state to claim certain exemption?	Yes	NRS 372.348		
		Does the state relieve a seller of tax if the				
ĺ		seller obtains a blanket exemption certificate for a		NRS 372.347;		
		purchaser with which the seller has a recurring		NAC 372.730,		
		business relationship?	Yes	NAC 372.735	06/15/05, 10/01/07	
Section 318	Uniform tax returns					
ĺ				NRS 360B.200,		
		A. Does the state require the filing of only one tax		372.360, 372.375,		
		return for each taxing period for each seller for the		372.380, 374.360,	6/15/2005,	
		state and all local jurisdictions?	Yes	374.365, 374.380	10/01/07	
		B.1. Does the state require that returns be filed no				
		sooner than the twentieth day of the month				
		following the month in which the transaction				
		occurred?	No			
			140			
		B.2. Does the state provide when the due date for				
		a return falls on a Saturday or Sunday or legal				
		holiday, the return shall be due the next				
		succeeding business day.	Yes	NRS 360B.300	6/16/2011	
		C.1. Does the state accept the SER approved by		SB 34 of the 76th		is in the process of implementing a system that will
		the governing board?	No	Legislative	6/16/2011	accept the SER by the end of 2012
		C 2. Does the state require the submission of		NRS 372.347,		
		exemption information on part 2 of the SER,		374.352,		The Department is authorized to use the SER and
		excluding Model 4 sellers without a legal		360B.200, SB34 of		is in the process of implementing a system that will
		requirement to register?	Yes	the 76th	6/16/2011	accept the SER
		C.3. Does the state allow a Model 1, Model 2, and		NRS 360B.200 as		•
1	I	Model 3 sellers to submit its sales and use tax		amended by SB	Ī	
ĺ		returns in a simplified format that does not include		34 of the 76th		
ĺ		more data fields than permitted by the governing		Legislative		
	1	board?	Yes	Session (2011)	6/16/2011	
	1	C 3.c. Does the state allow a model 4 seller to file		NRS 360B.200 as	2	
1	I	a SER?		amended by SB	Ī	
ĺ	Effective 1-1-2011	a out.		34 of the 76th		The Department is authorized to use the SER and
ĺ	-1-2011			Legislative		is in the process of implementing a system that will
1	1		Yes	Session (2011)	6/16/2011	accept the SER
-	 	5 5 11 11 11 11 11 11 11	162		0/10/2011	accept the OLIT
1	I	D. Does the state require the filing of a return from		NRS 360B.200,	Ī	
1	I	a seller who registers under the Agreement and		SB 34 of the 76th	l	
		indicates that it anticipates making no sales that		Legislative	6/15/2005,	
		would be sourced to that state?	Yes	Session (2011)	06/16/11	
	1	F. Does the state give notice to a seller registered				
1	I	under the Agreement, that has no legal			Ī	
		requirement to register in a state, who failed to file				
		a return, a minimum 30 days notice prior to				
	1	establishing a liability amount for taxes based				
	1	solely on the seller's failure to timely file?	Yes	NRS 360.360		
	Uniform rules for remittance		. 55			
Section 319	of funds					
		A1. Does the state require more than one		NRS 360B.200,		
L	<u> </u>	remittance for each return?	No	372.375, 374.380	<u> </u>	
		•				

A2. If the state requires more than one remittance for each return does it do so only if: (1) seller collects more than \$30,000 in sales and use taxes in state during preceding year, (2) any additional remittance to be determined through a calculation method, and (3) the seller is not required to file additional return?	
collects more than \$30,000 in sales and use taxes in state during preceding year, (2) any additional remittance to be determined through a calculation method, and (3) the seller is not required to file	
in state during preceding year, (2) any additional remittance to be determined through a calculation method, and (3) the seller is not required to file	
remittance to be determined through a calculation method, and (3) the seller is not required to file	
method, and (3) the seller is not required to file	
C. Does the state allow payment to be made by NRS 360B.200,	
both ACH Credit & ACH Debit? Yes 372.375, 374.380 06/15/05, 10/01/09 Nevada accepts both ACH Debit	it and Credit.
D. Does the state provide an alternative method for "same day" payment if electronic fund transfer NRS 360B 200.	
for "same day" payment if electronic fund transfer NRS 360B.200, fails (electronic check or Fed Wire)? Yes 372.375, 374.380 06/15/05, 10/01/07	
Italis (electrollic check of red while): Tes \$72.573, 373.500 (birlioto, 1001/07) NRS 360B.300 as	
E 1. Does the state provide that if a due date falls amended by SB	
on a Saturday, Sunday or a legal holiday in the 34 of the 76th	
state, the taxes are due on the next succeeding Legislative	
business day? Yes Session (2011) 6/16/2011	
E 2. Does the state provide that if a due date falls NRS 360B.300 as	
on a day the Federal Reserve Bank is closed, the amended by SB	
taxes are due on the next day the Federal 34 of the 76th	
Reserve Bank is open? Yes Legislative 6/16/2011	
F. Does the state require that any data that	
accompanies a remittance to be formatted using	
uniform tax type and payment type codes? Yes NRS 360B.200 06/15/05, 10/01/07	
Uniform rules for recovery	
Section 320 of bad debts	
A. Does the state allow a seller to take a NRS 372.368,	
deduction from taxable sales for bad debts? Yes NRS 374.373 6/15/2005	
B. Does the state use the definition of bad debt	
found in 26 U.S.C. Sec. 166 as basis for	
calculating a bad debt recovery, excluding:	
financing charges or interest; sales or use taxes	
charged on purchase price; uncollectible amounts	
on property that remains in possession of seller	
until full price paid; expenses incurred in attempt NRS 372,368,	
to collect debt, and repossessed property? Yes NRS 374.373 6/15/2005	
C1. Does the state allow bad debts to be	
deducted on the return for the period during which the bad debt is written off as uncollectible on and	
ine bad deen is written on as discollections on and is eligible be deducted for federal income tax NRS 372.368.	
purposes? Yes NRS 374.373 6/15/2005	
C2. If the seller is not required to file a federal	
income tax return does the state allow bad debts	
to be deducted on the return for the period during	
which the bad debt is written off as uncollectible	
on and would be eligible be deducted for federal	
income tax purposes if the seller was required to NRS 372.368,	
file a federal return? Yes NRS 374.373 6/15/2005	
D. Does the state require that, if a deduction is	
taken for a bad debt and the debt is subsequently	
collected in whole or in part, the tax on the amount	
so collected must be paid and reported on the	
return files for the period in which the collection is NRS 372.368,	
made? Yes NRS 374.373 6/15/2005	
E. Does the state provide that, when the amount	
of a bad debt exceeds taxable sales for period	
when written off, a refund claim may be filled within	
the applicable statute of limitations (measured from due date of return on which bad debt could NRS 372.368,	
first be claimed)? If its be claimed)? Yes NRS 372.306, If its be claimed)? Yes NRS 374.373 6/15/2005	
F. Does the state provide that if filing	
responsibilities are assumed by a GSP, the state	
allows the CSP to claim, on behalf of the seller, NRS 372.368,	
any bad debt allowance? Yes NRS 374.373 6/15/2005	
G. Does the state provide that, for purposes of	
reporting payment on previously claimed bad	
debt, any payments made are applied first	
proportionately to taxable price of property or	
service and sales tax thereon, and secondly to NRS 372.368,	
interest, service charges, and any other charges? Yes NRS 374.373 6/15/2005	

	_	T				
		H. Does the state permit allocation of a bad debt		ND0 070 000		
		among states if the books and records of a the party support allocation among states?	Yes	NRS 372.368, NRS 374.373	6/15/2005	
		party support allocation among states?	162	NNO 3/4.3/3	6/15/2005	
	Confidentiality and privacy					
Section 321	protections under Model 1					
		E. Does the state provide public notification to				
		consumers, including exempt purchasers, of				
		state's practices relating to collection, use and				
		retention of personally identifiable information?	Yes	NRS 360B.320	6/15/2005	
		F. Does the state provide that when any personally identifiable information is no longer				
		required for purposes in Section 321 subsection				
		(D)(4), such information shall no longer be				
		retained by state?	Yes	NRS 360B.320	6/15/2005	
		G. Does the state provide that when personally				
		identifiable information regarding an individual is				
		retained by or on behalf of state, the state shall				
		provide reasonable access to information by such				
		individual and a right to correct inaccurate information?	Yes	NRS 360B.320	6/15/2005	
	1	H. Does the state provide that if anyone other	res	NHS 300B.320	6/15/2005	_
		than a member state or person authorized by state				
		law or the Agreement seeks to discover personally				
		identifiable information, state makes reasonable				
		and timely effort to notify the individual of the				
		request?	Yes	NRS360B.320	6/15/2005	4
		I. Is the state's privacy policy subject to				
		enforcement by state's AG or other appropriate government authority?	Yes	NRS 360B.320	6/15/2005	
Section 322	Sales tax holidays	government authority?	162	NAS 300B.320	6/15/2005	
0001.011 022	outo tax fioridayo	A. Does the state have sales tax holidays?	No			Nevada does not have Sales Tax Holidays
		Í				,
		1. If a state has a holiday, does the state limit the				
		holiday exemption to items that are specifically				
		defined in Part II or Part III(B) of the Library of				
		Definitions and apply the exemptions uniformly to state and local sales and use taxes?	NA			
		If a state has a holiday, does the state provide	INA			+
		notice of the holiday at least 60 days prior to first				
		day of calendar quarter in which the holiday will				
		begin?	NA			
		3. If a state has a holiday, does the state apply an				
		entity or use based exemption to items?	NA			
		If a state has a holiday, does the state limit a product based exemption to items purchased for				
		personal or non-business use?	NA			
		4. If a state has a holiday, does the state require a				
		seller to obtain an exemption certificate or other				
		certification from a purchaser for items to be				
		exempted during a sales tax holiday?	NA			
		B1. If a state's holiday includes a price threshold,				
		does the state provide that the threshold includes				
		only items priced below threshold?	NA			
		B2. If a state's holiday includes a price threshold,				
		does the state exempt only a portion of the price				
		of an individual item during holiday? C. Does the state meet each of the procedural	NA			
		requirements for holidays?	NA			
	<u> </u>	Layaway sales?	NA NA			<u>† </u>
		Bundled sales?	NA	İ		1
		Coupons and discounts?	NA			
		Splitting of items normally sold together?	NA			
	ļ	5. Rain checks?	NA			4
-	1	Exchanges? Delivery charges?	NA NA	1		
<u> </u>	1	Delivery charges? Order date and back orders?	NA NA	1		+
		Order date and back orders? Returns?	NA NA			†
	1	10. Different time zones?	NA	1		
Section 323	Caps and thresholds					

						T
		Does the state have any caps or thresholds on				
		the application of rates or exemptions based on				
		the value of a transaction or item?	No			Nevada does not have caps or thresholds
		0. D				
		Does the state have any caps that are based on application of rates unless the application of				
		rates are administered in a manner that places no				
		additional burden on retailer?	No			
		B. Do local jurisdictions within the state that levy	INO		+	
		sales or use tax have caps or thresholds on				
		application of rates or exemptions that are based				
		on value of transaction or item?	Ne			
	!	D. Does the state have cap or threshold on the	No			
		value of essential clothing?	No			
Section 324	Rounding rule	value of essertial clothing:	140			
00000011024	Trounding raic					
		Does the state provide that the tax computation				
		must be carried to the third decimal place?	Yes	NRS 372.366	6/15/2005	
		Does the state provide that the tax must be		11110 072.000	0,10,200	
		rounded to a whole cent using a method that				
		rounds up to next cent whenever third decimal				
		place is greater than four after?	Yes	NRS 372.366	6/15/2005	
		_				
		B.1. Does the state allow sellers to elect to			İ	
1		compute tax due on a transaction, on a item or			I	
		invoice basis, and shall allow rounding rule to be			1	
		applied to aggregated state and local taxes?	Yes	NRS 372.366	6/15/2005	See also NRS 374.371 and 377.040
		B.2. Can the state confirm that it has repealed any	•			
		requirements for sellers to collect tax on bracket			1	Confirmed: Nevada does not have a bracket
		system?	Yes	NAC 372.760	4/17/2008	system
	Customer refund					
Section 325	procedures					
		C. Does the state provide that a cause of action				
		against seller does not accrue until the purchaser				
		has provided written notice to the seller and the				
		seller has had 60 days to respond? Notice must				
		contain information necessary to determine				
		validity of request.	Yes	NRS 360B.330	6/15/2005	
		D. Does the state provide for uniform language in				
		regard to presumption of a reasonable business				
		practice when a seller: I) uses either a provider or				
		a system, including a proprietary system, that is				
		certified by the state; and ii) has remitted to state				
		all taxes collected, less deductions, credits or		NIDO OCOD OCO	0/45/0005	
Section 326	Direct pay permits	collection allowances?	Yes	NRS 360B.330	6/15/2005	
Section 326	Direct pay permits	Does the state provide for a direct pay authority				
		that allows the holder of a direct pay authority				
		purchase otherwise taxable goods and services				
		without payment of tax to the supplier at the time			1	
		of purchase?	Yes	NRS 360B.260	06/15/05, 10/01/07	
Section 327	Library of definitions	- p	. 00		23/10/00/10/	
220.0027		A. If term defined in Library appears in state's				
		statutes, rules or regulations, has the state			1	
		adopted the definition in substantially the same			06/15/05,	
		language as the Library definition?	Yes	NRS 360B.400	10/01/07, 05/22/09	
					, , , , , , , , , , , , , , , , , , , ,	Confirmed: See AB514 of the 2003 Legislature,
		B. Can the state confirm that it does not use a				SB515 of the 2005 Legislature, SB 502 of the 2007
		Library definition that is contrary to meaning of			06/15/05,	Legislature, AB403 of the 2009 Legislative Session
		Library definition?	Yes	NRS 360B.400		and NRS 360B in general
		·				Ĭ
		C. Except as provided in Sections 316 and 332			1	
		and Library, can the state confirm that it imposes			I	Confirmed: See AB514 of the 2003 Legislature,
		tax on all products and services included within			I	SB515 of the 2005 Legislature, SB502 of the 2007
	CRIC INTERPRETATION	each Part II or Part III(B) definition or exempt from			06/15/05,	Legislature, AB403 of the 2009 Legislative Session
		tax all products or services within each definition?	Yes	NRS 360B.400	10/01/07, 05/22/09	and NRS 360B in general
Section 328	Taxability matrix					
		A1. Has the state completed the taxability matrix			<u> </u>	
		in the downloadable format approved by			1	
		Governing Board?	Yes	NRS 360B.230	06/15/05, 10/01/07	See attached Taxability Matrix for Nevada
		A2. Does the state provide notice of changes in			1	
1		the taxability matrix as required by the Governing	.,	NIDO GOGO COS	00/45/05 10/21/25	
L	1	Board?	Yes	NRS 360B.230	06/15/05, 10/01/07	l

	1			NIDC OCOD OOO	1	
		D. Dono the state valieur callers and CCDs from		NRS 360B.230, 360B.240,		
		B. Does the state relieve sellers and CSPs from liability to the state and its local jurisdictions for		360B.250,		
		having charged and collected incorrect tax		360B.230, 360B.415,	06/15/05,	
		resulting from erroneous data in the matrix?	Yes	360B.415, 360B.485		See AB403 of the 2009 Legislature
		resulting from erroneous data in the matrix:	163	300D.403	10/01/07, 03/22/03	Nevada does not tax specified digital products
		C. If the state taxes specified digital products, has				since they do not meet the definition of tangible
		the state noted such in the taxability matrix?	NA			personal property
		in the state of th				parating property
		D. If the state has a sales tax holiday, has the				The Nevada Legislature has not authorized sales
		state noted the exemption in the taxability matrix?	NA			tax holidays
	Effective date for rate					·
Section 329	changes					
		Does the state provide that the effective date of				
		rate changes for services covering a period				
		starting before or ending after the statutory				
		effective date is as follows:	NA			
		For a rate increase, the new rate shall apply to			06/15/05,	
		the first billing period starting on or after the	.,	NRS 360B.250,	10/*01/07,	0 4B400 (11 0000 L 11 1
		effective date?	Yes	NRS 360B.310	05/22/09	See AB403 of the 2009 Legislature
1		2. For a rate decrease, new rate shall apply to bills		NRS 360B.250.	06/15/05.	
			Vee			Con AD400 of the 2000 Louislature
Section 330	Bundled Transactions	rendered on or after the effective date?	Yes	NRS 360B.310	10/01/07, 05/22/09	See AB403 of the 2009 Legislature
Section 330	Bulluleu Transactions	A. Has the state adopted and does the state				
1		utilize the core definition of "bundled transaction"				
		to determine tax treatment?	Yes	NAC 372.045	4/17/2008	
-	†	C. Can the state confirm that for bundled	100		7/1//2000	
		transactions that include telecommunication				
		service, ancillary service, internet access, or				
		audio or video programming service the following				
		rules apply:	Yes	NAC 372.485	4/17/2008	
		For transactions that include both taxable and				
		nontaxable items, the price attributable to				
		nontaxable items is exempt if the provider can				
		identify the price by reasonable and verifiable				Confirmed: Originally adopted as an Regulation
		standards from its books and records.	Yes	NAC 372.485	4/17/2008	prior to 01/01/08
		For transactions that include products subject				
		to different tax rates, the total price may be				
		treated as attributable to the products subject to				
		tax at the highest tax rate unless the provider can				
		identify by reasonable and verifiable standards				
		the portion of the price attributable to the products				
		subject to tax at the lower rate from its books and				
		records that are kept in the regular course of business for other purposes, including, but not				
			NA			No different tax rates
	†	limited to, non-tax purposes? D. If the state otherwise has not specifically	INA	 	1	INO Uniteretti lax tales
		imposed tax on the retail sales of computer				
1		software maintenance contracts, does the state				
1		treat software maintenance contracts as provided				Taxed as provided in NAC 372.880 as amended by
		in this section?	NA		11/25/2009	LCB File# R104-09 (2009)
	Relief from certain liability					`
Section 331	for purchasers					
		Does the state provide relief for purchasers				
1		from liability for penalty to that state and its local				
1		jurisdictions for having failed to pay the correct				
1		amount of sales or use tax in the following			06/15/05,	
		circumstances:	Yes	NRS 360.250	10/01/07, 05/22/09	
1						
		A purchaser's seller or CSP relied on				
		erroneous data provided by the state on tax rates,				
		boundaries, taxing jurisdiction assignments, or in			06/15/05.	
		the taxability matrix completed by the state	V	NIDO SOOD SES		Son AR403 of the 2000 Legislature
	+	pursuant to Section 328?	Yes	NRS 360B.250	10/01/07, 05/22/09	See AB403 of the 2009 Legislature
1		A purchaser holding a direct pay permit relied				
		on erroneous data provided by the state on tax				
		rates, boundaries, taxing jurisdiction assignments,				
1		or in the taxability matrix completed by the state			06/15/07,	
1		pursuant to Section 328?	Yes	NRS 360B.250		See AB403 of the 2009 Legislature
L	1	F				

			•	,		
		A purchaser relied on erroneous data provided by the state in the taxability matrix completed by the state pursuant to Section 328?	Yes	NRS 360B.250	06/15/05, 10/01/07, 05/22/09	See AB403 of the 2009 Legislature
		A purchaser using databases pursuant to subsections (F), (G), and (H) of Section 305 relied on erroneous data provided by the state on tax rates, boundaries, or taxing jurisdiction assignments?	Yes	NRS 360B.250	06/15/05, 10/01/07, 05/22/09	See AB403 of the 2009 Legislature
		B. (Except where prohibited by a member state's constitution) Does the state relieve a purchaser from liability for tax and interest to the state and its local jurisdictions for having failed to pay the correct amount of sales or use tax in the circumstances described in Section 331 A, provided that, with respect to reliance on the taxability matrix completed by the state pursuant to Section 328, such relief is limited to the state's erroneous classification in the taxability matrix of terms included in the Library of Definitions as "taxable" or "exempt", "included in sales price" or "excluded from the definition".	Yes	NRS 360B.250	06/15/05, 10/01/07, 05/22/09	See AB403 of the 2009 Legislature
Section 332	Specified Digital Products					
		A. Does the state include specified digital products, digital audio-visual works, digital audio works, or digital books in its definition of ancillary services, computer software, telecommunication services or tangible personal property? D1. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital abooks construed to apply only to the end user unless specifically imposed on someone other than the end user?	No NA	NRS 360B.415, NRS 360B.485	5/22/2009	Nevada does not tax specified digital products since they are considered tangible personal property. See AB403 of the 2009 Legislature
		D2. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only on a sale with the right of permanent use unless specifically imposed on a sale with less than permanent use?	NA			
		D3. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only on a sale which is not conditioned upon continued payment from the purchaser unless specifically imposed on a sale which is conditioned upon continued payment from the purchaser?	NA			
		D4. Does the state's taxability matrix indicate if the state's tax is imposed on a product transferred electronically to a person other than the end user or on a sale with the right of less than permanent use granted by the seller or which is conditioned upon continued payment from the purchaser?	NA			
		G. Is the state's tax treatment of the sale of a digital code the same as the tax treatment of specified digital product or product delivered electronically to which the digital code relates?	NA			
Section 333	Use of Specified Digital Products	Effective January 1, 2010				
	Prohibited replacement	Excluding prewritten computer software, does the state include any product transferred electronically in its definition of tangible personal property?	No	NRS 360B.485	5/22/2009	Nevada does not tax specified digital products since they are considered tangible personal property. See AB403 of the 2009 Legislature
Section 334	taxes					
		Does the state have any prohibited replacement taxes?	No	NA	NA	
Section 401	Seller participation	Does the state participate in the Governing				
		Board's online registration system?	Yes	NRS 360B.200	06/15/05, 10/01/07	

		B. Does the state provide that it will not use a				
		seller's registration with the central registration				
		system and collection of taxes in member states				
		in determining whether seller has nexus with state				
		for tax at any time?	Yes	NRS 360B.200	06/15/05, 10/01/07	
Section 402	Amnesty for registration					
I		A1. Does the state provide amnesty to a seller				
		who registers to pay or collect and remit				
	and witeness at the con-	applicable tax in accordance with Agreement,				
	CRIC INTERPRETATION	provided the seller was not so registered in state				
	ADOPTED DECEMBER 14,	in 12-month period preceding effective date of	.,	LIBO SOOD SOO		See the Reviser's Notes to NRS 360B.200 as of SB
	2006	state's participation in the Agreement?	Yes	NRS 360B.200	06/15/05, 10/01/07	515 of the 2005 Legislature
		AO De contra de la constitución de constitució				
		A2. Does the state provide that their amnesty will				
		preclude assessment for tax together with penalty and interest for sales made during the period the				
		seller was not registered in the state, provided				
		registration occurs within 12 months of effective				See the Reviser's Notes to NRS 360B.200 as of SB
		date of state's participation in the Agreement?	Yes	NRS 360B.200	06/15/05 10/01/07	515 of the 2005 Legislature
	+	A3. Does the state provide amnesty to sellers	103	N 13 300D.200	00/10/00, 10/01/07	o to of the 2000 Legislature
		registered prior to when the state joins the				See the Reviser's Notes to NRS 360B.200 as of SB
		Agreement?	Yes	NRS 360B.200	06/15/05 10/01/07	515 of the 2005 Legislature
	+	B. Does the state provide that its amnesty is not	100	11110 0000.200	00/10/00, 10/01/07	o to or the 2000 Eoglotatore
		available to a seller who has received a notice of				
		audit from that state and the audit is not vet				
	CRIC INTERPRETATION	resolved, including any related administrative and				See the Reviser's Notes to NRS 360B.200 as of SB
	ADOPTED APRIL 18, 2006	iudicial processes?	Yes	NRS 360B.200	06/15/05, 10/01/07	515 of the 2005 Legislature
		C. Does the state provide that its amnesty does				
	CRIC INTERPRETATION	not apply to taxes already paid to the state or to				See the Reviser's Notes to NRS 360B.200 as of SB
	ADOPTED APRIL 18, 2006	taxes already collected by a seller?	Yes	NRS 360B.200	06/15/05, 10/01/07	515 of the 2005 Legislature
		, ,				
		D. Does the state provide that its amnesty is fully				
		effective, absent fraud or misrepresentation of				
		material fact, as long as the seller continues				
		registration and continues payment of taxes for				
	CRIC INTERPRETATIONS	period of at least 36 months? Did the state toll its				
						See the Reviser's Notes to NRS 360B.200 as of SB
	& DECEMBER 14, 2006	36 month period?	Yes	NRS 360B.200	06/15/05, 10/01/07	515 of the 2005 Legislature
		E. Does the state provide that its amnesty is				
		applicable only to taxes due from a seller in its				
		capacity as seller and not in its capacity as a				See the Reviser's Notes to NRS 360B.200 as of SB
		buyer?	Yes	NRS 360B.200	06/15/05, 10/01/07	515 of the 2005 Legislature
Section 403	Method of remittance	Describe estate and ideather the college according				
		Does the state provide that the seller may select				
		one of the technology models? A. Model 1-seller selects CSP as agent to perform		NRS 360B.200,		
1		all functions except remit tax on its own	Voc	360B.210,	6/15/2005	
			Yes	360B.210, 360B.220	6/15/2005	
		all functions except remit tax on its own purchases?	Yes	360B.210, 360B.220 NRS 360B.200,	6/15/2005	
		all functions except remit tax on its own purchases? B. Model 2-seller selects CAS which calculates		360B.210, 360B.220 NRS 360B.200, 360B.210,		
		all functions except remit tax on its own purchases?	Yes Yes	360B.210, 360B.220 NRS 360B.200, 360B.210, 360B.220	6/15/2005	
		all functions except remit tax on its own purchases? B. Model 2-seller selects CAS which calculates amount of tax due?		360B.210, 360B.220 NRS 360B.200, 360B.210, 360B.220 NRS 360B.200,		
		all functions except remit tax on its own purchases? B. Model 2-seller selects CAS which calculates		360B.210, 360B.220 NRS 360B.200, 360B.210, 360B.220		
Section 404		all functions except remit tax on its own purchases? B. Model 2-seller selects CAS which calculates amount of tax due? C. Model 3-seller utilizes own proprietary system	Yes	360B.210, 360B.220 NRS 360B.200, 360B.210, 360B.220 NRS 360B.200, 360B.210,	6/15/2005	
Section 404	Registration by an agent	all functions except remit tax on its own purchases? B. Model 2-seller selects CAS which calculates amount of tax due? C. Model 3-seller utilizes own proprietary system that has been certified as a CAS? Does the state provide that the seller may be	Yes	360B.210, 360B.220 NRS 360B.200, 360B.210, 360B.210, 360B.220 NRS 360B.200, 360B.210, 360B.220	6/15/2005	
Section 404		all functions except remit tax on its own purchases? B. Model 2-seller selects CAS which calculates amount of tax due? C. Model 3-seller utilizes own proprietary system that has been certified as a CAS?	Yes	360B.210, 360B.220 NRS 360B.200, 360B.210, 360B.220 NRS 360B.200, 360B.210,	6/15/2005	
Section 404	Registration by an agent	all functions except remit tax on its own purchases? B. Model 2-seller selects CAS which calculates amount of tax due? C. Model 3-seller utilizes own proprietary system that has been certified as a CAS? Does the state provide that the seller may be	Yes Yes	360B.210, 360B.220 NRS 360B.200, 360B.210, 360B.210, 360B.220 NRS 360B.200, 360B.210, 360B.220	6/15/2005	
Section 404	Registration by an agent This isn't a compliance issue	all functions except remit tax on its own purchases? B. Model 2-seller selects CAS which calculates amount of tax due? C. Model 3-seller utilizes own proprietary system that has been certified as a CAS? Does the state provide that the seller may be registered by an agent?	Yes Yes	360B.210, 360B.220 NRS 360B.200, 360B.210, 360B.210, 360B.220 NRS 360B.200, 360B.210, 360B.220	6/15/2005	
Section 404	Registration by an agent This isn't a compliance issue but is something sellers and	all functions except remit tax on its own purchases? B. Model 2-seller selects CAS which calculates amount of tax due? C. Model 3-seller utilizes own proprietary system that has been certified as a CAS? Does the state provide that the seller may be registered by an agent? Does the state require that the written agent	Yes Yes	360B.210, 360B.220 NRS 360B.200, 360B.210, 360B.220 NRS 360B.200, 360B.210, 360B.220	6/15/2005 6/15/2005 06/15/05, 10/01/07	
Section 404	Registration by an agent This isn't a compliance issue but is something sellers and their agents should know.	all functions except remit tax on its own purchases? B. Model 2-seller selects CAS which calculates amount of tax due? C. Model 3-seller utilizes own proprietary system that has been certified as a CAS? Does the state provide that the seller may be registered by an agent?	Yes Yes	360B.210, 360B.220 NRS 360B.200, 360B.210, 360B.210, 360B.220 NRS 360B.200, 360B.210, 360B.220	6/15/2005	
	Registration by an agent This isn't a compliance issue but is something sellers and their agents should know. Provider and System	all functions except remit tax on its own purchases? B. Model 2-seller selects CAS which calculates amount of tax due? C. Model 3-seller utilizes own proprietary system that has been certified as a CAS? Does the state provide that the seller may be registered by an agent? Does the state require that the written agent	Yes Yes	360B.210, 360B.220 NRS 360B.200, 360B.210, 360B.220 NRS 360B.200, 360B.210, 360B.220	6/15/2005 6/15/2005 06/15/05, 10/01/07	
Section 404 Section 501	Registration by an agent This isn't a compliance issue but is something sellers and their agents should know.	all functions except remit tax on its own purchases? B. Model 2-seller selects CAS which calculates amount of tax due? C. Model 3-seller utilizes own proprietary system that has been certified as a CAS? Does the state provide that the seller may be registered by an agent? Does the state require that the written agent appointments be submitted to the state?	Yes Yes	360B.210, 360B.220 NRS 360B.200, 360B.210, 360B.220 NRS 360B.200, 360B.210, 360B.220	6/15/2005 6/15/2005 06/15/05, 10/01/07	
	Registration by an agent This isn't a compliance issue but is something sellers and their agents should know. Provider and System	all functions except remit tax on its own purchases? B. Model 2-seller selects CAS which calculates amount of tax due? C. Model 3-seller utilizes own proprietary system that has been certified as a CAS? Does the state provide that the seller may be registered by an agent? Does the state require that the written agent appointments be submitted to the state? A. Does state law provide for provider and system	Yes Yes	360B.210, 360B.220 NRS 360B.200, 360B.210, 360B.220 NRS 360B.200, 360B.210, 360B.220	6/15/2005 6/15/2005 06/15/05, 10/01/07	
	Registration by an agent This isn't a compliance issue but is something sellers and their agents should know. Provider and System	all functions except remit tax on its own purchases? B. Model 2-seller selects CAS which calculates amount of tax due? C. Model 3-seller utilizes own proprietary system that has been certified as a CAS? Does the state provide that the seller may be registered by an agent? Does the state require that the written agent appointments be submitted to the state? A. Does state law provide for provider and system certification to aid in the administration of sales	Yes Yes Yes Yes	360B.210, 360B.220 NRS 360B.200, 360B.210, 360B.220 NRS 360B.200, 360B.220 NRS 360B.200	6/15/2005 6/15/2005 06/15/05, 10/01/07 06/15/05, 10/01/07	
	Registration by an agent This isn't a compliance issue but is something sellers and their agents should know. Provider and System	all functions except remit tax on its own purchases? B. Model 2-seller selects CAS which calculates amount of tax due? C. Model 3-seller utilizes own proprietary system that has been certified as a CAS? Does the state provide that the seller may be registered by an agent? Does the state require that the written agent appointments be submitted to the state? A. Does state law provide for provider and system	Yes Yes	360B.210, 360B.220 NRS 360B.200, 360B.210, 360B.220 NRS 360B.200, 360B.210, 360B.220	6/15/2005 6/15/2005 06/15/05, 10/01/07	
	Registration by an agent This isn't a compliance issue but is something sellers and their agents should know. Provider and System Certification	all functions except remit tax on its own purchases? B. Model 2-seller selects CAS which calculates amount of tax due? C. Model 3-seller utilizes own proprietary system that has been certified as a CAS? Does the state provide that the seller may be registered by an agent? Does the state require that the written agent appointments be submitted to the state? A. Does state law provide for provider and system certification to aid in the administration of sales	Yes Yes Yes Yes	360B.210, 360B.220 NRS 360B.200, 360B.210, 360B.220 NRS 360B.200, 360B.220 NRS 360B.200	6/15/2005 6/15/2005 06/15/05, 10/01/07 06/15/05, 10/01/07	
	Registration by an agent This isn't a compliance issue but is something sellers and their agents should know. Provider and System Certification State review and approval of	all functions except remit tax on its own purchases? B. Model 2-seller selects CAS which calculates amount of tax due? C. Model 3-seller utilizes own proprietary system that has been certified as a CAS? Does the state provide that the seller may be registered by an agent? Does the state require that the written agent appointments be submitted to the state? A. Does state law provide for provider and system certification to aid in the administration of sales	Yes Yes Yes Yes	360B.210, 360B.220 NRS 360B.200, 360B.210, 360B.220 NRS 360B.200, 360B.220 NRS 360B.200	6/15/2005 6/15/2005 06/15/05, 10/01/07 06/15/05, 10/01/07	
	Registration by an agent This isn't a compliance issue but is something sellers and their agents should know. Provider and System Certification State review and approval of Certified Automated System	all functions except remit tax on its own purchases? B. Model 2-seller selects CAS which calculates amount of tax due? C. Model 3-seller utilizes own proprietary system that has been certified as a CAS? Does the state provide that the seller may be registered by an agent? Does the state require that the written agent appointments be submitted to the state? A. Does state law provide for provider and system certification to aid in the administration of sales	Yes Yes Yes Yes	360B.210, 360B.220 NRS 360B.200, 360B.210, 360B.220 NRS 360B.200, 360B.220 NRS 360B.200	6/15/2005 6/15/2005 06/15/05, 10/01/07 06/15/05, 10/01/07	
Section 501	Registration by an agent This isn't a compliance issue but is something sellers and their agents should know. Provider and System Certification State review and approval of Certified Automated System Software and Certain	all functions except remit tax on its own purchases? B. Model 2-seller selects CAS which calculates amount of tax due? C. Model 3-seller utilizes own proprietary system that has been certified as a CAS? Does the state provide that the seller may be registered by an agent? Does the state require that the written agent appointments be submitted to the state? A. Does state law provide for provider and system certification to aid in the administration of sales	Yes Yes Yes Yes	360B.210, 360B.220 NRS 360B.200, 360B.210, 360B.220 NRS 360B.200, 360B.220 NRS 360B.200	6/15/2005 6/15/2005 06/15/05, 10/01/07 06/15/05, 10/01/07	
	Registration by an agent This isn't a compliance issue but is something sellers and their agents should know. Provider and System Certification State review and approval of Certified Automated System	all functions except remit tax on its own purchases? B. Model 2-seller selects CAS which calculates amount of tax due? C. Model 3-seller utilizes own proprietary system that has been certified as a CAS? Does the state provide that the seller may be registered by an agent? Does the state require that the written agent appointments be submitted to the state? A. Does state law provide for provider and system certification to aid in the administration of sales and use tax collection?	Yes Yes Yes Yes	360B.210, 360B.220 NRS 360B.200, 360B.210, 360B.220 NRS 360B.200, 360B.220 NRS 360B.200	6/15/2005 6/15/2005 06/15/05, 10/01/07 06/15/05, 10/01/07	
Section 501	Registration by an agent This isn't a compliance issue but is something sellers and their agents should know. Provider and System Certification State review and approval of Certified Automated System Software and Certain	all functions except remit tax on its own purchases? B. Model 2-seller selects CAS which calculates amount of tax due? C. Model 3-seller utilizes own proprietary system that has been certified as a CAS? Does the state provide that the seller may be registered by an agent? Does the state require that the written agent appointments be submitted to the state? A. Does state law provide for provider and system certification to aid in the administration of sales and use tax collection? A. Can the state confirm that it reviews software	Yes Yes Yes Yes	360B.210, 360B.220 NRS 360B.200, 360B.210, 360B.220 NRS 360B.200, 360B.220 NRS 360B.200 NRS 360B.200	6/15/2005 6/15/2005 06/15/05, 10/01/07 06/15/05, 10/01/07	
Section 501	Registration by an agent This isn't a compliance issue but is something sellers and their agents should know. Provider and System Certification State review and approval of Certified Automated System Software and Certain	all functions except remit tax on its own purchases? B. Model 2-seller selects CAS which calculates amount of tax due? C. Model 3-seller utilizes own proprietary system that has been certified as a CAS? Does the state provide that the seller may be registered by an agent? Does the state require that the written agent appointments be submitted to the state? A. Does state law provide for provider and system certification to aid in the administration of sales and use tax collection?	Yes Yes Yes Yes	360B.210, 360B.220 NRS 360B.200, 360B.210, 360B.220 NRS 360B.200, 360B.220 NRS 360B.200	6/15/2005 6/15/2005 06/15/05, 10/01/07 06/15/05, 10/01/07 06/15/05, 10/01/07	See AB403 of the 2009 Legislature

		B. Does the state provide liability relief to CSP's				
		and model 2 sellers for reliance on the				
		certification?	Yes	NRS 360B.225	10/01/07, 05/22/09	See AB403 of the 2009 Legislature
		C. Does the state provide liability relief to CSP's in				
		the same manner as provided to sellers under	.,			
		Section 317?	Yes	NRS 360B.225	10/01/07, 05/22/09	See AB403 of the 2009 Legislature
		E. Does the state allow the CSP or model 2 seller				
		10 days to correct classification of items found to				
		be in error before holding the CSP or model 2		NIDO COOD COE	10/01/07 05/00/00	0 - 4 0 400 - 6 45 - 0000 1 1-1-1-1
	Monetary allowance under	seller liable?	Yes	NRS 360B.225	10/01/07, 05/22/09	See AB403 of the 2009 Legislature
Section 601	Model 1					
Section 60 i	Model I	A. Does the state provide a monetary allowance to				
		a CSP in Model 1 in accordance with the terms of				
		the contract between the governing board and the				
		CSP?	Yes	NRS 372.370	6/15/2005	
	Monetary allowance for	001 1	103	14110 072.070	0/13/2000	
Section 602	Model 2 sellers					
Occilon 002	Model E Schers	Does the state provide monetary allowance to				
		Model 2 sellers pursuant to the Governing Board's				
		rules?	Yes	NRS 372.370	6/15/2005	
		APPENDIX C - LIBRARY OF DEFINITIONS			0.10.200	
		Please verify for each item that the state uses				
		the definition provided by the Agreement. If				
		the item is not applicable in your state, answer				
		"N/A."				
Part I	Administrative definitions					
		Bundled transaction	Yes	NAC 372.045	4/17/2008	
				NRS 360B.290,		
				360B.425,		
				360B480, NAC	06/15/05,	
		Delivery charges	Yes	372.101	10/01/07, 05/22/09	
	CRIC INTERPRETATION	, ,				
	ADOPTED DECEMBER 14,					
	2006 AND SEPTEMBER 5,					
	2008					
		Direct mail	Yes	NRS 360B.280	6/15/2005	
				NRS 360B.365,		
				NRS 360B.450		
				Revised and		
				codified NAC		
				372.922 thru 932		
				for iterms		
				purchased on or		
				before 06/15/05,		
				and 372.934 thru		
				372.946 for items		
				purchased after		
		Lease or rental	Yes	06/15/05.	06/15/05, 10/01/07	
1	1			İ	06/15/05,	
		Purchase price	Yes	NRS 360B.480		See AB403 of the 2009 Legislature
		Retail sale or Sale at retail	Yes	NRS 360B.067	6/15/2005	
				NRS 360B.480,		
1	AMENDED DEFINITION ON			NRS 360B.425,	İ	
	OCTOBER 6, 2011	l		NRS360B.290,	7/1/2009,	
	RELATING TO EXCLUSION			NRS 360B.485,	06/15/05,	
	FOR CERTAIN STATE,	<u> </u>		NRS 372.800,	10/01/07,	
	LOCAL AND TRIBAL TAXES	Sales price	Yes	NRS 372.805	05/22/09, 7/1/1989	
				1	1	Did not adapt, is not needed since Nevada does
				1	1	not tax telecommunication services for sales tax
		<u> </u>		l	ļ	purposes in all cases. See Nevada taxability
		Telecommunications nonrecurring charges	NA	NA	NA	matrix
	ania il irrene			NRS 360B.095,	1	
	CRIC INTERPRETATION	<u>_</u>	.,	360B.485, NAC		L
	ADOPTED MAY 12, 2009	Tangible personal property	Yes	372.034	06/15/05, 05/22/09	See AB403 of the 2009 Legislature
Part II	Product definitions	CLOTHING		NIDO COOD COS		Did not a deat in out and ded along this (
1	1			NRS 360B.095,	İ	Did not adapt, is not needed since it is taxable
		Olaskia		360B.485, NAC	1	tangible personal property in all cases. See
	-	Clothing	NA	372.034		Nevada's Taxability Matrix.
	1			NRS 360B.095,	İ	Did not adapt, is not needed since it is taxable
	1	Olaskia a sasasasasasas s		360B.485, NAC	İ	tangible personal property in all cases. See
L		Clothing accessories or equipment	NA	372.034	ı	Nevada's Taxability Matrix.

Essential clothing NA S27,034 Nacy September Professional property in all cases. See Navadata Taxability Matrix.					NIDC OCOD OOF		Did not adopt in not accorded along it is toughts
Exement cortising	1				NRS 360B.095,		Did not adapt, is not needed since it is taxable
CRIC INTERPRETATION ADDITION AND SIGNATURE A							
CRIC INTERPRETATION ADDITION			Essential clothing	NA			
ADOPTED AUGUST 29, 2000. Put clashing Polescive equipment NA ST2.004 NA ST2.004 NA ST2.004 NA ST2.004 NA ST2.004 NA ST2.004 NA ST2.004 NA ST2.004 NA ST2.004 NA ST2.004 NA ST2.005 Off ord actually Malitic. Computer NA ST2.004 NA ST2.005 Off ord actually Malitic. Ordinates an emergency regulation Organity adjoined as an emergency regula					NRS 360B.095,		Did not adapt, is not needed since it is taxable
Protective equipment NA NA NA NA NA NA NA NA NA N		CRIC INTERPRETATION			360B.485, NAC		tangible personal property in all cases. See
Protective equipment NA NA NA NA NA NA NA NA NA N		ADOPTED AUGUST 29, 2006	Fur clothing	NA	372.034		Nevada's Taxability Matrix.
SoB. 486, NAC Social anglosper price properly in all cases. See Nacy 2016 Nacy 201			,				
Pretictive squigment NA 372.04 No. 172.054 No. 172.056 No. 1							
Sont or retreational equipment NA 372.084 OCHILD TERRITATION ADOPTED MAY 12, 2009 OPeranting of equipment NA 372.084 OFFICE MAY 12, 2009 OPeranting of equipment NA 372.084 OFFICE MAY 12, 2009 OPeranting office of equipment NA 372.084 OFFICE MAY 12, 2009 OPeranting office offic			Don't at the second	NIA			
Specific recreational equipment NA 372.034 COMPUTER RELIYED COMPUTER RELIYED COMPUTER RELIYED COMPUTER RELIYED NRS 3908.410, NRS 3908.410			Protective equipment	NA			
Sprint or recreations equipment NA 37 20.34 Newdate % Taxability Matrix. COMPUTER RELATED On puter Ves NAC 372.01 NRS 3068.416, NRS 3068.416, NRS 3068.416, NRS 3068.417, NRS 3068.4							
Computer Ves NRS 3606410, Online Ves NRS 3606410, Online Ves NRS 3606410, Online Ves NRS 3606410, Online Ves NRS 3606410, Online Ves NRS 3606420, Online Ves Online Online Ves Online Online Online Ves Online Online Online Online Online Online Online Online Online					360B.485, NAC		tangible personal property in all cases. See
Computer Ves NRS 3606410, Online Ves NRS 3606410, Online Ves NRS 3606410, Online Ves NRS 3606410, Online Ves NRS 3606410, Online Ves NRS 3606420, Online Ves Online Online Ves Online Online Online Ves Online Online Online Online Online Online Online Online Online			Sport or recreational equipment	NA	372.034		Nevada's Taxability Matrix.
Computer							
CRIC INTERPRETATION ACOPTED IMAY 12, 2009 Computer software Yes NRS 3968 410, NRS 3968					NRS 360B 410		Originally adopted as an emergency regulation
CRIC INTERPRETATION ADOPTED MAY 12, 2009 Delivered efectronically Delivered efectronically Ves NAC 372 015, 372 2873 NRS 3608 410, NAC 372 016 Delivered efectronically Ves NAC 372 016 Delivered efectronically Ves NAC 372 021 Delivered efectronically Ves NAC 372 021 Delivered efectronically Ves NAC 372 021 Delivered efectronically Ves NAC 372 021 Delivered efectronically Ves NAC 372 021 Delivered efectronically Ves NAC 372 021 Delivered efectronically Ves NAC 372 021 Delivered efectronically Ves NAC 372 021 Delivered efectronically Ves NAC 372 021 Delivered efectronically Delivered efectronically Ves NAC 372 021 Delivered efectronically Delivered efectronically Ves NAC 372 023 Delivered efectronically Delivered efectronically Ves NAC 372 023 Delivered efectronically Delivered efectronically Delivered efectronically Delivered efectronically Ves NAC 372 023 Delivered efectronically Deli			Computer	Voc		06/15/05 04/17/08	
ORIGINTERPRETATION ADDPTED MAY 12, 2009 Computer software Ves 372.787 Significant ADDPTED MAY 12, 2009 Computer software Ves MAC 372.021 ORIGINATE ORI			Computer	162		00/13/03, 04/17/06	prior to 01/01/06
ADOPTED MAY 12, 2009 Computer software participation (1997) Electronically Ves NAC 372.016 (1997) Delivered electronically Ves NAC 372.016 (1997) Electronically (1998) Electronica							
Delivered electronically							
Delivered electronically		ADOPTED MAY 12, 2009	Computer software	Yes		06/15/05, 04/17/08	prior to 01/01/08
Delivered electronically					NRS 360B.420,		Originally adopted as an emergency regulation
Electonic Yes NAC 372 021 0615 05, 0417 08 prior to 1010 18			Delivered electronically	Yes	NAC 372 016	06/15/05 04/17/08	
Electronic Yes NAC 372.021 0615.05, 0417.08 prior to 01.01.08			Benvered electromodily	100		00/10/00, 01/11/00	
CRIC INTERPRETATION ADOPTED MAY 12, 2009 Prewritten computer software maintenance contract Yes 372.883, 372.885 061505, 0417708 prior to 010108 Originally adopted as an emergency regulation ADOPTED MAY 12, 2009 Prewritten computer software maintenance contract Yes 372.880, 372.885 061505, 041708 prior to 010108 Originally adopted as an emergency regulation ADOPTED MAY 12, 2009 Prewritten computer software maintenance contract Yes 372.880, 372.885 071.875.000 Yes 372.880, 372.885 117.575.000 Yes 372.885 372.885 117.575.000 Yes 372.885 3			Flantonic	Vee		00/45/05 04/47/00	
CRIC INTERPRETATION ADOPTED MAY 12, 2009 Prewritten computer software maintenance contact Yes 372,880, 372,885 1125,2009			Electronic	res	NAC 372.021	06/15/05, 04/17/06	
CRIC INTERPRETATION ADDPTED MAY 12, 2009 Prewritten computer software Yes 372,880,372,885 661505,041706 prior to 0.101.08 Computer software maintenance contract Yes 372,880,372,885 11,252,2009		1			1		Originally adopted as an emergency regulation
CRIC INTERPRETATION ADDPTED MAY 12, 2009 Prewritten computer software Yes 372,880,372,885 661505,041706 prior to 0.101.08 Computer software maintenance contract Yes 372,880,372,885 11,252,2009		<u> </u>	Load and leave	Yes		06/15/05, 04/17/08	prior to 01/01/08
ADOPTED MAY 12, 2009 Prewritten computer software maintenance contract		1			NRS 360B.470,		
ADOPTED MAY 12, 2009 Prewritten computer software maintenance contract		CRIC INTERPRETATION			NAC 372.026.		Originally adopted as an emergency regulation
Computer software maintenance contract Yes 372.880 372.885 11/25/2009			Prowritten computer coftware	Voc		06/15/05 04/17/08	
Computer software maintenance Yes \$72,885 \$112,552,0009		ADOI 1ED WAT 12, 2009	i rewritteri computer sortware	163		00/13/03, 04/17/00	prior to 01/01/00
Mandalory computer software maintenance						11/05/0000	
Contract				Yes		11/25/2009	
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Food sold through vending machines NA 372.284, 372.2841 CRIC INTERPRETATION ADOPTED APRIL 18, 2006 & DECEMBER 14, 2006 CRIC INTERPRETATION, ADOPTED SEPTEMBER 30, 2009 CRIC INTERPRETATION ADOPTED SEPTEMBER 30, 2009 CRIC INTERPRETATION ADOPTED JUNE 23, 2007 CRIC INTERPRETATION ADOPTED JUNE 23, 2007 Drug NRS 372.284, NRS 372.284, NRS 372.284, NRS 372.284, NRS 372.284, NRS 372.284, NRS 372.284, NRS 372.284, NRS 372.284, NRS 372.284, NRS 3608.490 CRIC INTERPRETATION ADOPTED JUNE 23, 2007 Drug Yes NRS 3608.490 Originally adopted as an emergency regulation prior to 01/01/08 Originally adopted as an emergency regulation prior to 01/01/08 NRS 372.284, NRS 3608.495, NRS 3608.495, NRS 372.285, Durable medical equipment (effective 1/1/08) Mobility enhancing equipment Yes NRS 372.2285, NRS 372.2285, NRS 372.2285, Originally adopted as an emergency regulation prior to 01/01/08 Originally adopted as an emergency regulation prior to 01/01/08 Originally adopted as an emergency regulation prior to 01/01/08 Originally adopted as an emergency regulation prior to 01/01/08 Originally adopted as an emergency regulation prior to 01/01/08 Originally adopted as an emergency regulation prior to 01/01/08 Originally adopted as an emergency regulation prior to 01/01/08 Originally adopted as an emergency regulation prior to 01/01/08 Originally adopted as an emergency regulation prior to 01/01/08 Originally adopted as an emergency regulation prior to 01/01/08 Originally adopted as an emergency regulation prior to 01/01/08		ADOPTED SEPTEMBER 20, 2007, SEPTEMBER 30, 2009 & DECEMBER 17, 2009 CRIC INTERPRETATION	Digital books FOOD AND FOOD PRODUCTS Alcoholic beverages Bottled water Candy	Yes Yes NA	NRS 360B.483 NRS 360B.405 NRS 372.284, 372.2841 NRS 372.284, 372.2841 NRS 360B.430,	5/22/2009 6/15/2005	See AB403 of the 2009 Legislature Did not adopt, is not needed since it is treated as a food and food ingredients in all cases. See Nevada's Taxability Matrix Did not adopt, is not needed since it is treated as a food and food ingredients in all cases. See
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Food sold through vending machines RA 372.2841 CRIC INTERPRETATION ADOPTED APRIL 18, 2006 & DECEMBER 14, 2006 CRIC INTERPRETATION ADOPTED SEPTEMBER 30, 2009 CRIC INTERPRETATION ADOPTED SEPTEMBER 30, 2009 Tobacco CRIC INTERPRETATION ADOPTED SEPTEMBER 30, 2009 Tobacco Yes NA 372.2841 NRS 372.284, 372.894 NRS 372.284, 372.2841 Taxability Matrix Originally adopted as an emergency regulation plot not adopt, is not needed since it is treated as a food and food ingredients in all cases. See Nevada's Taxability Matrix. NRS 372.284, 5009 NRS 3608.490 CRIC INTERPRETATION ADOPTED JUNE 23, 2007 Drug Yes NRS 3608.495, 06/15/2005 NRS 3608.495, 06/15/2005 NRS 372.019 Originally adopted as an emergency regulation prior to 01/01/08 NRS 372.020 A/17/2008 NRS 372.7285, Originally adopted as an emergency regulation prior to 01/01/08 NRS 372.020 A/17/2008 Originally adopted as an emergency regulation prior to 01/01/08 Originally adopted as an emergency regulation prior to 01/01/08 NRS 372.020 A/17/2008 NRS 372.0204 A/17/2008 Originally adopted as an emergency regulation prior to 01/01/08 Originally adopted as an emergency regulation prior to 01/01/08 NRS 372.0204 A/17/2008 NRS 372.0204 A/17/2008 NRS 372.024 A/17/2008 Originally adopted as an emergency regulation prior to 01/01/08 Originally adopted as an emergency regulation prior to 01/01/08 Originally adopted as an emergency regulation prior to 01/01/08 NRS 372.024 A/17/2008 NRS 372.024 A/17/2008 Originally adopted as an emergency regulation prior to 01/01/08		ADOPTED SEPTEMBER 20, 2007, SEPTEMBER 30, 2009 & DECEMBER 17, 2009 CRIC INTERPRETATION ADOPTED OCTOBER 7,	Digital books FOOD AND FOOD PRODUCTS Alcoholic beverages Bottled water Candy Dietary supplement	Yes Yes NA NA Yes	NRS 360B.483 NRS 360B.405 NRS 372.284, 372.2841 NRS 372.284, 372.2841 NRS 360B.430, 360B.495	5/22/2009 6/15/2005 6/15/2005	See AB403 of the 2009 Legislature Did not adopt, is not needed since it is treated as a food and food ingredients in all cases. See Nevada's Taxability Matrix Did not adopt, is not needed since it is treated as a food and food ingredients in all cases. See Nevada's Taxability Matrix.
CRIC INTERPRETATION ADOPTED APRIL 18, 2006 B DECEMBER 14, 2006 Prepared food Yes 372.605 10/01/07, 04/17/08 prior to 01/01/08 CRIC INTERPRETATION ADOPTED SEPTEMBER 30, 2009 Soft drinks NA 372.284, 2009 Soft drinks NA 372.2841 Soft drinks NA 372.2841 Nevada's Taxability Matrix. CRIC INTERPRETATION ADOPTED JUNE 23, 2007 Drug Yes NRS 3608.490 6/15/2005 CRIC INTERPRETATION ADOPTED JUNE 23, 2007 Drug Yes NRS 3608.490 Originally adopted as an emergency regulation NRS 372.7285, Originally adopted as an emergency regulation NRS 372.024 4/17/2008 prior to 01/01/08 Originally adopted as an emergency regulation Originally adopted as an emergency regulation Originally adopted as an emergency regulation Originally adopted as an emergency regulation Originally adopted as an emergency regulation Originally adopted as an emergency regulation Originally adopted as an emergency regulation Originally adopted as an emergency regulation Originally adopted as an emergency regulation Originally adopted as an emergency regulation Originally adopted as an emergency regulation Originally adopted as an emergency regulation Originally adopted as an emergency regulation Originally adopted as an emergency regulation Originally adopted as an emergency regulation Originally adopted as an emergency regulation Originally adopted as an emergency regulation Originally adopted as an emergency regulation Originally adopted as on emergency regulation Originally adopted as on emergency regulation Originally adopted as on emergency regulation Originally adopted as on emergency regulation Originally adopted as on emergency regulation		ADOPTED SEPTEMBER 20, 2007, SEPTEMBER 30, 2009 & DECEMBER 17, 2009 CRIC INTERPRETATION ADOPTED OCTOBER 7,	Digital books FOOD AND FOOD PRODUCTS Alcoholic beverages Bottled water Candy Dietary supplement	Yes Yes NA NA Yes	NRS 360B.483 NRS 360B.405 NRS 372.284, 372.2841 NRS 372.284, 372.2841 NRS 360B.495 NRS 360B.495	5/22/2009 6/15/2005 6/15/2005	See AB403 of the 2009 Legislature Did not adopt, is not needed since it is treated as a food and food ingredients in all cases. See Nevada's Taxability Matrix Did not adopt, is not needed since it is treated as a food and food ingredients in all cases. See Nevada's Taxability Matrix. Did not adopt, is not needed since it is reated as a food and food ingredients in all cases. See Nevada's Taxability Matrix.
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CRIC INTERPRETATION ADOPTED SEPTEMBER 30, 2009 Soft drinks NA 372.284, 1 500d and food ingredients in all cases. See Nexada's Taxability Matrix. Tobacco Yes NRS 360B.490 CRIC INTERPRETATION ADOPTED JUNE 23, 2007 Drug Yes NAC 372.019 Durable medical equipment (effective 1/1/08) Grooming and hygiene products NA NRS 372.285, MAC 372.024 NRS 372.285, Originally adopted as an emergency regulation prior to 01/01/08 Originally adopted as an emergency regulation prior to 01/01/08 Originally adopted as an emergency regulation prior to 01/01/08 Originally adopted as an emergency regulation prior to 01/01/08 Originally adopted as an emergency regulation prior to 01/01/08 Originally adopted as an emergency regulation prior to 01/01/08 Originally adopted as an emergency regulation prior to 01/01/08 Originally adopted as an emergency regulation prior to 01/01/08 Originally adopted as an emergency regulation prior to 01/01/08 Originally adopted as an emergency regulation prior to 01/01/08		ADOPTED SEPTEMBER 20, 2007, SEPTEMBER 30, 2009 & DECEMBER 17, 2009 CRIC INTERPRETATION ADOPTED OCTOBER 7, 2010 & DECEMBER 19, 2011 CRIC INTERPRETATION	Digital books FOOD AND FOOD PRODUCTS Alcoholic beverages Bottled water Candy Dietary supplement Food and food ingredients	Yes Yes NA NA Yes Yes	NRS 360B.483 NRS 360B.405 NRS 372.284, 372.2841 NRS 372.284, 372.2841 NRS 360B.495 NRS 360B.495 NRS 360B.445 NRS 372.284, 372.284, 372.284, 372.284, 372.284, 372.284,	5/22/2009 6/15/2005 6/15/2005 6/15/2005	See AB403 of the 2009 Legislature Did not adopt, is not needed since it is treated as a food and food ingredients in all cases. See Nevada's Taxability Matrix Did not adopt, is not needed since it is treated as a food and food ingredients in all cases. See Nevada's Taxability Matrix. Did not adopt, is not needed since it is reated as a food and food ingredients in all cases. See Nevada's Taxability Matrix Did not adopt, is not needed since it is exempt food and food ingredients in all cases. See Nevada's Taxability Matrix
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Tobacco HEALTH-CARE CRIC INTERPRETATION ADOPTED JUNE 23, 2007 Durable medical equipment (effective 1/1/08) Grooming and hygiene products Mobility enhancing equipment Yes NRS 3608.490 NRS 3608.495, NRS 3608.435, NRS 3608.435, NRS 372.7285, NRS 3608.490 Originally adopted as an emergency regulation prior to 01/01/08		ADOPTEO SEPTEMBER 20, 2007, SEPTEMBER 30, 2009 & DECEMBER 17, 2009 CRIC INTERPRETATION ADOPTED OCTOBER 7, 2010 & DECEMBER 19, 2011 CRIC INTERPRETATION ADOPTED APRIL 18, 2006 & DECEMBER 14, 2006 CRIC INTERPRETATION AD	Digital books FOOD AND FOOD PRODUCTS Alcoholic beverages Bottled water Candy Dietary supplement Food and food ingredients Food sold through vending machines	Yes Yes NA NA Yes Yes	NRS 360B.483 NRS 360B.405 NRS 372.284, 372.2841 NRS 372.2841 NRS 372.2841 NRS 360B.430, 360B.495 NRS 360B.445 NRS 372.2841 NRS 372.2841 NRS 372.2841 NRS 372.2841 NRS 372.2841 NRS 372.2841 NRS 372.2841	5/22/2009 6/15/2005 6/15/2005 6/15/2005 06/15/05, 10/01/07	See AB403 of the 2009 Legislature Did not adopt, is not needed since it is treated as a food and food ingredients in all cases. See Nevada's Taxability Matrix Did not adopt, is not needed since it is treated as a food and food ingredients in all cases. See Nevada's Taxability Matrix. Did not adopt, is not needed since it is exempt food and food ingredients in all cases. See Nevada's Taxability Matrix. Did not adopt, is not needed since it is exempt food and food ingredients in all cases. See Nevada's Taxability Matrix Originally adopted as an emergency regulation prior to 01/01/08 Did not adopt, is not needed since it is treated as a
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CRIC INTERPRETATION ADOPTED JUNE 23, 2007 Drug Yes NRS 360B.435, NAC 372.019 O6/15/05, 04/17/08 prior to 01/01/08 NRS372.7285, Originally adopted as an emergency regulation NRS372.7285, Originally adopted as an emergency regulation NRS372.7285, Originally adopted as an emergency regulation NRS372.7285, NAC 372.020 4/17/2008 prior to 01/01/08 NRS 372.025 NA NRS 372.025 NRS 372.026 A/17/2008 Prior to 01/01/08		ADOPTEO SEPTEMBER 20, 2007, SEPTEMBER 30, 2009 & DECEMBER 17, 2009 & DECEMBER 17, 2009 & DECEMBER 19, 2011 & DECEMBER 19, 2011 & DECEMBER 19, 2011 & DECEMBER 14, 2006 & DECEMBER 14, 2006 & DECEMBER 14, 2006 & CRIC INTERPRETATION ADOPTED SEPTEMBER 30,	Digital books FOOD AND FOOD PRODUCTS Alcoholic beverages Bottled water Candy Dietary supplement Food and food ingredients Food sold through vending machines Prepared food Soft drinks	Yes Yes NA NA Yes Yes NA Yes NA Yes	NRS 360B.483 NRS 360B.405 NRS 372.284, 372.2841 NRS 372.284, 372.2841 NRS 360B.430, 360B.495 NRS 372.284, 372.2841 NRS 360B.460, NRC 372.025, 372.025, 372.605 NRS 372.284, 372.284, 372.284,	5/22/2009 6/15/2005 6/15/2005 06/15/05, 10/01/07 06/15/05, 10/01/07 06/15/05, 10/01/07, 04/17/08	See AB403 of the 2009 Legislature Did not adopt, is not needed since it is treated as a food and food ingredients in all cases. See Nevada's Taxability Matrix Did not adopt, is not needed since it is treated as a food and food ingredients in all cases. See Nevada's Taxability Matrix. Did not adopt, is not needed since it is exempt food and food ingredients in all cases. See Nevada's Taxability Matrix. Originally adopted as an emergency regulation prior to 01/01/08 Did not adopt, is not needed since it is treated as a food and food ingredients in all cases. See
ADOPTED JUNE 23, 2007 Drug Yes NAC 372.019 06/15/05, 04/17/08 prior to 01/01/08 NRS372.7285, Originally adopted as an emergency regulation NRS372.7285, NAC 372.020 4/17/2008 prior to 01/01/08 Prior to 01/01/08 NRS372.7285, NAC 372.020 A/17/2008 prior to 01/01/08 Prior to 01/01/08 Prior to 01/01/08 Prior to 01/01/08 Prior to 01/01/08 Prior to 01/01/08 Prior to 01/01/08 Prior to 01/01/08 Prior to 01/01/08 Prior to 01/01/08 Prior to 01/01/08 Prior to 01/01/08 Prior to 01/01/08 Prior to 01/01/08 Prior to 01/01/08 Prior to 01/01/08 Prior to 01/01/08 Prior to 01/01/08 Prior to 01/01/08 Prior to 01/01/01/08 Prior to 01/01/01/01 Prior to 0		ADOPTEO SEPTEMBER 20, 2007, SEPTEMBER 30, 2009 & DECEMBER 17, 2009 & DECEMBER 17, 2009 & DECEMBER 19, 2011 & DECEMBER 19, 2011 & DECEMBER 19, 2011 & DECEMBER 14, 2006 & DECEMBER 14, 2006 & DECEMBER 14, 2006 & CRIC INTERPRETATION ADOPTED SEPTEMBER 30,	Digital books FOOD AND FOOD PRODUCTS Alcoholic beverages Bottled water Candy Dietary supplement Food and food ingredients Food sold through vending machines Prepared food Soft drinks Tobacco	Yes Yes NA NA Yes Yes NA Yes NA Yes	NRS 360B.483 NRS 360B.405 NRS 372.284, 372.2841 NRS 372.284, 372.2841 NRS 360B.430, 360B.495 NRS 372.284, 372.2841 NRS 360B.460, NRC 372.025, 372.025, 372.605 NRS 372.284, 372.284, 372.284,	5/22/2009 6/15/2005 6/15/2005 06/15/05, 10/01/07 06/15/05, 10/01/07 06/15/05, 10/01/07, 04/17/08	See AB403 of the 2009 Legislature Did not adopt, is not needed since it is treated as a food and food ingredients in all cases. See Nevada's Taxability Matrix Did not adopt, is not needed since it is treated as a food and food ingredients in all cases. See Nevada's Taxability Matrix. Did not adopt, is not needed since it is exempt food and food ingredients in all cases. See Nevada's Taxability Matrix. Originally adopted as an emergency regulation prior to 01/01/08 Did not adopt, is not needed since it is treated as a food and food ingredients in all cases. See
ADOPTED JUNE 23, 2007 Drug Yes NAC 372.019 06/15/05, 04/17/08 prior to 01/01/08 NRS372.7285, Originally adopted as an emergency regulation NRS372.7285, NAC 372.020 4/17/2008 prior to 01/01/08 Prior to 01/01/08 NRS372.7285, NAC 372.020 A/17/2008 prior to 01/01/08 Prior to 01/01/08 Prior to 01/01/08 Prior to 01/01/08 Prior to 01/01/08 Prior to 01/01/08 Prior to 01/01/08 Prior to 01/01/08 Prior to 01/01/08 Prior to 01/01/08 Prior to 01/01/08 Prior to 01/01/08 Prior to 01/01/08 Prior to 01/01/08 Prior to 01/01/08 Prior to 01/01/08 Prior to 01/01/08 Prior to 01/01/08 Prior to 01/01/08 Prior to 01/01/01/08 Prior to 01/01/01/01 Prior to 0		ADOPTEO SEPTEMBER 20, 2007, SEPTEMBER 30, 2009 & DECEMBER 17, 2009 & DECEMBER 17, 2009 & DECEMBER 19, 2011 & DECEMBER 19, 2011 & DECEMBER 19, 2011 & DECEMBER 14, 2006 & DECEMBER 14, 2006 & DECEMBER 14, 2006 & CRIC INTERPRETATION ADOPTED SEPTEMBER 30,	Digital books FOOD AND FOOD PRODUCTS Alcoholic beverages Bottled water Candy Dietary supplement Food and food ingredients Food sold through vending machines Prepared food Soft drinks Tobacco	Yes Yes NA NA Yes Yes NA Yes NA Yes	NRS 360B.483 NRS 360B.405 NRS 372.284, 372.2841 NRS 372.284, 372.2841 NRS 360B.430, 360B.495 NRS 372.284, 372.2841 NRS 360B.460, NRC 372.025, 372.025, 372.605 NRS 372.284, 372.284, 372.284,	5/22/2009 6/15/2005 6/15/2005 06/15/05, 10/01/07 06/15/05, 10/01/07 06/15/05, 10/01/07, 04/17/08	See AB403 of the 2009 Legislature Did not adopt, is not needed since it is treated as a food and food ingredients in all cases. See Nevada's Taxability Matrix Did not adopt, is not needed since it is treated as a food and food ingredients in all cases. See Nevada's Taxability Matrix. Did not adopt, is not needed since it is exempt food and food ingredients in all cases. See Nevada's Taxability Matrix. Originally adopted as an emergency regulation prior to 01/01/08 Did not adopt, is not needed since it is treated as a food and food ingredients in all cases. See
Durable medical equipment (effective 1/1/08) Grooming and hygiene products NRS 372.7285, NAC 372.020 Ves NAC 372.020 A/17/2008 NRS 372.7285, Originally adopted as an emergency regulation prior to 01/01/08 NRS 372.7285, Originally adopted as an emergency regulation NRS 372.7285, Very NAC 372.024 A/17/2008 Mobility enhancing equipment Ves NAC 372.024 A/17/2008 Prior to 01/01/08		ADOPTEO SEPTEMBER 20, 2007, SEPTEMBER 30, 2009 & DECEMBER 17, 2009 & DECEMBER 17, 2009 & DECEMBER 19, 2011 & DECEMBER 19, 2011 & DECEMBER 19, 2011 & DECEMBER 14, 2006	Digital books FOOD AND FOOD PRODUCTS Alcoholic beverages Bottled water Candy Dietary supplement Food and food ingredients Food sold through vending machines Prepared food Soft drinks Tobacco	Yes Yes NA NA Yes Yes NA Yes NA Yes	NRS 360B.483 NRS 360B.405 NRS 372.284, 372.2841 NRS 372.284, 372.2841 NRS 360B.430, 360B.495 NRS 360B.445 NRS 360B.460, NRS 360B.460, NRS 360B.460, NRS 372.2841 NRS 360B.460, NRS 372.2841 NRS 360B.460, NRS 372.2841	5/22/2009 6/15/2005 6/15/2005 06/15/05, 10/01/07 06/15/05, 10/01/07 06/15/05, 10/01/07, 04/17/08	See AB403 of the 2009 Legislature Did not adopt, is not needed since it is treated as a food and food ingredients in all cases. See Nevada's Taxability Matrix Did not adopt, is not needed since it is treated as a food and food ingredients in all cases. See Nevada's Taxability Matrix. Did not adopt, is not needed since it is exempt food and food ingredients in all cases. See Nevada's Taxability Matrix Originally adopted as an emergency regulation prior to 01/01/08 Did not adopt, is not needed since it is treated as a food and food ingredients in all cases. See Nevada's Taxability Matrix.
Durable medical equipment (effective 1/1/08) Grooming and hygiene products NA NRS 372.7285, Mobility enhancing equipment Yes NAC 372.024 4/17/2008 prior to 01/01/08 Originally adopted as an emergency regulation NRS 372.024 4/17/2008 prior to 01/01/08		ADOPTED SEPTEMBER 20, 2007, SEPTEMBER 30, 2009 & DECEMBER 17, 2009 CRIC INTERPRETATION ADOPTED OCTOBER 7, 2010 & DECEMBER 19, 2011 CRIC INTERPRETATION ADOPTED APRIL 18, 2006 & DECEMBER 14, 2006 CRIC INTERPRETATION ADOPTED SEPTEMBER 30, 2009 CRIC INTERPRETATION ACCORDED TO THE PROPER SEPTEMBER 30, 2009 CRIC INTERPRETATION ACCORDED TO THE PROPER SEPTEMBER 30, 2009	Digital books FOOD AND FOOD PRODUCTS Alcoholic beverages Bottled water Candy Dietary supplement Food and food ingredients Food sold through vending machines Prepared food Soft drinks Tobacco HEALTH-CARE	Yes Yes NA NA Yes Yes NA Yes NA Yes	NRS 360B.483 NRS 360B.405 NRS 372.284, 372.2841 NRS 372.284, 372.2841 NRS 360B.430, 360B.495 NRS 360B.445 NRS 372.2841 NRS 360B.460, NAC 372.025, 372.605 NRS 372.284, NRS 372.284, NRS 372.284, NRS 372.284, NRS 372.284, NRS 372.284, NRS 372.284, NRS 372.284, NRS 372.284, NRS 372.284, NRS 372.284, NRS 372.284, NRS 372.284, NRS 372.284, NRS 360B.490	5/22/2009 6/15/2005 6/15/2005 6/15/2005 06/15/05, 10/01/07 06/15/05, 10/01/07, 04/17/08 6/15/2005	See AB403 of the 2009 Legislature Did not adopt, is not needed since it is treated as a food and food ingredients in all cases. See Nevada's Taxability Matrix Did not adopt, is not needed since it is treated as a food and food ingredients in all cases. See Nevada's Taxability Matrix. Did not adopt, is not needed since it is exempt food and food ingredients in all cases. See Nevada's Taxability Matrix. Did not adopt, is not needed since it is exempt food and food ingredients in all cases. See Nevada's Taxability Matrix Originally adopted as an emergency regulation prior to 01/01/08 Did not adopt, is not needed since it is treated as a food and food ingredients in all cases. See Nevada's Taxability Matrix. Originally adopted as an emergency regulation
Grooming and hygiene products NA NRS 372.7285, Originally adopted as an emergency regulation Mobility enhancing equipment Yes NAC 372.024 4/17/2008 prior to 01/01/08		ADOPTED SEPTEMBER 20, 2007, SEPTEMBER 30, 2009 & DECEMBER 17, 2009 CRIC INTERPRETATION ADOPTED OCTOBER 7, 2010 & DECEMBER 19, 2011 CRIC INTERPRETATION ADOPTED APRIL 18, 2006 & DECEMBER 14, 2006 CRIC INTERPRETATION ADOPTED SEPTEMBER 30, 2009 CRIC INTERPRETATION ACCORDED TO THE PROPER SEPTEMBER 30, 2009 CRIC INTERPRETATION ACCORDED TO THE PROPER SEPTEMBER 30, 2009	Digital books FOOD AND FOOD PRODUCTS Alcoholic beverages Bottled water Candy Dietary supplement Food and food ingredients Food sold through vending machines Prepared food Soft drinks Tobacco HEALTH-CARE	Yes Yes NA NA Yes Yes NA Yes NA Yes	NRS 360B.483 NRS 360B.405 NRS 372.284, 372.2841 NRS 372.2841 NRS 360B.430, 360B.495 NRS 372.2841 NRS 360B.445 NRS 372.2841 NRS 360B.445 NRS 372.2841 NRS 360B.460, NAC 372.2841 NRS 360B.496 NRS 372.2841 NRS 360B.496 NRS 372.2841 NRS 360B.496 NRS 372.2841 NRS 360B.490 NRS 372.2841 NRS 360B.490	5/22/2009 6/15/2005 6/15/2005 6/15/2005 06/15/05, 10/01/07 06/15/05, 10/01/07, 04/17/08 6/15/2005	See AB403 of the 2009 Legislature Did not adopt, is not needed since it is treated as a food and food ingredients in all cases. See Nevada's Taxability Matrix Did not adopt, is not needed since it is treated as a food and food ingredients in all cases. See Nevada's Taxability Matrix. Did not adopt, is not needed since it is exempt food and food ingredients in all cases. See Nevada's Taxability Matrix. Originally adopted as an emergency regulation prior to 01/01/08 Did not adopt, is not needed since it is treated as a food and food ingredients in all cases. See Nevada's Taxability Matrix. Originally adopted as an emergency regulation prior to 01/01/08 Originally adopted as an emergency regulation prior to 01/01/08
NRS 372.7285, Originally adopted as an emergency regulation Mobility enhancing equipment Yes NAC 372.024 4/17/2008 prior to 01/01/08		ADOPTED SEPTEMBER 20, 2007, SEPTEMBER 30, 2009 & DECEMBER 17, 2009 CRIC INTERPRETATION ADOPTED OCTOBER 7, 2010 & DECEMBER 19, 2011 CRIC INTERPRETATION ADOPTED APRIL 18, 2006 & DECEMBER 14, 2006 CRIC INTERPRETATION ADOPTED SEPTEMBER 30, 2009 CRIC INTERPRETATION ACCORDED TO THE PROPER SEPTEMBER 30, 2009 CRIC INTERPRETATION ACCORDED TO THE PROPER SEPTEMBER 30, 2009	Digital books FOOD AND FOOD PRODUCTS Alcoholic beverages Bottled water Candy Dietary supplement Food and food ingredients Food sold through vending machines Prepared food Soft drinks Tobacco HEALTH-CARE Drug	Yes Yes NA NA Yes Yes NA Yes NA Yes NA Yes	NRS 360B.483 NRS 360B.405 NRS 372.284, 372.2841 NRS 372.2841 NRS 360B.430, 360B.495 NRS 372.2841 NRS 360B.450, NRS 372.2841 NRS 360B.450, NRS 372.2841 NRS 360B.460, NRS 372.2841 NRS 360B.460, NRS 372.2841 NRS 360B.490 NRS 372.2841 NRS 372.2841 NRS 372.2841 NRS 372.2841 NRS 372.2841 NRS 372.2841 NRS 372.2841 NRS 372.2841 NRS 372.2841 NRS 372.2841	5/22/2009 6/15/2005 6/15/2005 6/15/2005 06/15/05, 10/01/07 06/15/05, 10/01/07, 04/17/08 6/15/2005	See AB403 of the 2009 Legislature Did not adopt, is not needed since it is treated as a food and food ingredients in all cases. See Nevada's Taxability Matrix Did not adopt, is not needed since it is treated as a food and food ingredients in all cases. See Nevada's Taxability Matrix. Did not adopt, is not needed since it is treated as a food and food ingredients in all cases. See Nevada's Taxability Matrix. Did not adopt, is not needed since it is exempt food and food ingredients in all cases. See Nevada's Taxability Matrix Originally adopted as an emergency regulation prior to 01/01/08 Did not adopt, is not needed since it is treated as a food and food ingredients in all cases. See Nevada's Taxability Matrix. Originally adopted as an emergency regulation prior to 01/01/08 Originally adopted as an emergency regulation prior to 01/01/08 Originally adopted as an emergency regulation
Mobility enhancing equipment Yes NAC 372.024 4/17/2008 prior to 01/01/08		ADOPTED SEPTEMBER 20, 2007, SEPTEMBER 30, 2009 & DECEMBER 17, 2009 CRIC INTERPRETATION ADOPTED OCTOBER 7, 2010 & DECEMBER 19, 2011 CRIC INTERPRETATION ADOPTED APRIL 18, 2006 & DECEMBER 14, 2006 CRIC INTERPRETATION ADOPTED SEPTEMBER 30, 2009 CRIC INTERPRETATION ACCORDED TO THE PROPER SEPTEMBER 30, 2009 CRIC INTERPRETATION ACCORDED TO THE PROPER SEPTEMBER 30, 2009	Digital books FOOD AND FOOD PRODUCTS Alcoholic beverages Bottled water Candy Dietary supplement Food and food ingredients Food sold through vending machines Prepared food Soft drinks Tobacco HEALTH-CARE Drug Durable medical equipment (effective 1/1/08)	Yes Yes NA NA Yes Yes NA Yes Yes Yes Yes Yes Yes	NRS 360B.483 NRS 360B.405 NRS 372.284, 372.2841 NRS 372.2841 NRS 360B.430, 360B.495 NRS 372.2841 NRS 360B.450, NRS 372.2841 NRS 360B.450, NRS 372.2841 NRS 360B.460, NRS 372.2841 NRS 360B.460, NRS 372.2841 NRS 360B.490 NRS 372.2841 NRS 372.2841 NRS 372.2841 NRS 372.2841 NRS 372.2841 NRS 372.2841 NRS 372.2841 NRS 372.2841 NRS 372.2841 NRS 372.2841	5/22/2009 6/15/2005 6/15/2005 6/15/2005 06/15/05, 10/01/07 06/15/05, 10/01/07, 04/17/08 6/15/2005	See AB403 of the 2009 Legislature Did not adopt, is not needed since it is treated as a food and food ingredients in all cases. See Nevada's Taxability Matrix Did not adopt, is not needed since it is treated as a food and food ingredients in all cases. See Nevada's Taxability Matrix. Did not adopt, is not needed since it is treated as a food and food ingredients in all cases. See Nevada's Taxability Matrix. Did not adopt, is not needed since it is exempt food and food ingredients in all cases. See Nevada's Taxability Matrix Originally adopted as an emergency regulation prior to 01/01/08 Did not adopt, is not needed since it is treated as a food and food ingredients in all cases. See Nevada's Taxability Matrix. Originally adopted as an emergency regulation prior to 01/01/08 Originally adopted as an emergency regulation prior to 01/01/08 Originally adopted as an emergency regulation
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100 participation and participation of the particip		ADOPTED SEPTEMBER 20, 2007, SEPTEMBER 30, 2009 & DECEMBER 17, 2009 CRIC INTERPRETATION ADOPTED OCTOBER 7, 2010 & DECEMBER 19, 2011 CRIC INTERPRETATION ADOPTED APRIL 18, 2006 & DECEMBER 14, 2006 CRIC INTERPRETATION ADOPTED SEPTEMBER 30, 2009 CRIC INTERPRETATION ACCORDED TO THE PROPER SEPTEMBER 30, 2009 CRIC INTERPRETATION ACCORDED TO THE PROPER SEPTEMBER 30, 2009	Digital books FOOD AND FOOD PRODUCTS Alcoholic beverages Bottled water Candy Dietary supplement Food and food ingredients Food sold through vending machines Prepared food Soft drinks Tobacco HEALTH-CARE Drug Durable medical equipment (effective 1/1/08) Grooming and hygiene products	Yes Yes NA NA Yes NA Yes NA Yes NA Yes NA Yes NA Yes NA NA Yes	NRS 360B.483 NRS 360B.405 NRS 372.284, 372.2841 NRS 372.2841 NRS 360B.430, 360B.495 NRS 360B.445 NRS 372.284, 372.2841 NRS 360B.496 NRS 372.284, 372.2841 NRS 360B.460, NAC 372.025, 372.605 NRS 372.284, 372.2841 NRS 360B.490 NRS 372.284, 372.2841 NRS 372.284, 372.2841 NRS 372.284, 372.2841 NRS 372.284, 372.2841 NRS 372.284, 372.2841 NRS 372.284, 372.2841 NRS 372.284, 372.2841 NRS 372.2841 NRS 372.2841 NRS 372.2841 NRS 372.2841 NRS 372.2841 NRS 372.2841 NRS 372.2841	5/22/2009 6/15/2005 6/15/2005 6/15/2005 06/15/05, 10/01/07 06/15/05, 10/01/07, 04/17/08 6/15/2005 06/15/05, 04/17/08	See AB403 of the 2009 Legislature Did not adopt, is not needed since it is treated as a food and food ingredients in all cases. See Nevada's Taxability Matrix Did not adopt, is not needed since it is treated as a food and food ingredients in all cases. See Nevada's Taxability Matrix. Did not adopt, is not needed since it is treated as a food and food ingredients in all cases. See Nevada's Taxability Matrix. Did not adopt, is not needed since it is exempt food and food ingredients in all cases. See Nevada's Taxability Matrix Originally adopted as an emergency regulation prior to 01/01/08 Did not adopt, is not needed since it is treated as a food and food ingredients in all cases. See Nevada's Taxability Matrix. Originally adopted as an emergency regulation prior to 01/01/08 Originally adopted as an emergency regulation prior to 01/01/08 Originally adopted as an emergency regulation prior to 01/01/08
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		Prescription	Yes	NRS 360B.435	6/15/2005	
				NRS 360.475,		Originally adopted as an emergency regulation
		Prosthetic device	Yes	NAC 372.027	06/15/05, 04/17/08	prior to 01/01/08
		TELECOMMUNICATIONS				
		L				Nevada does not tax Telecommunication Services
		The following are Tax Base/Exemption terms:	NA			for sales tax purposes.
		Ancillary services	NA			
	- 	Conference bridging service	NA NA			
	- 	Detailed telecommunications billing service Directory assistance	NA NA			
	- 	Vertical service	NA NA			
	-	Voice mail service	NA NA			
	<u> </u>	Telecommunications service	NA NA			
	-	800 service	NA			
	-	900 service	NA			
		Fixed wireless service	NA			
		Mobile wireless service	NA			
	CRIC INTERPRETATION					
	ADOPTED AUGUST 17, 2010	Paging service	NA			
		Prepaid calling service	NA			
		Prepaid wireless calling service	NA			
		Private communications service	NA			
		Value-added non-voice data service	NA			
		The following are Modifiers of Sales Tax				
		Base/Exemption Terms: Coin-operated telephone service	NA NA			
		International	NA NA			
	-	Interstate	NA NA			
	-	Intrastate	NA NA			
	-	Pay telephone service	NA NA			
	-	Residential telecommunications service	NA			
Part III	Sales Tax Holiday Definitions			Definitions, Append	ix B (JP)	
						The Nevada Legislature has not authorized Sales
		Disaster Preparedness Supply	NA			Tax Holidays
		Disaster Preparedness General Supply	NA			
		Disaster Preparedness Safety Supply	NA			
		Disaster Preparedness Food-Related Supply	NA			
		Disaster Preparedness Fastening Supply	NA			
		Eligible property	NA			
		Energy Star qualified product	NA			
		Layaway sale	NA			
	CRIC INTERPRETATION	Rain check	NA	+		
	ADOPTED DECEMBER 19,					
	2011	Cabaalauank	NA			
	2011	School supply School art supply	NA NA	+	+	
	+	School instructional material	NA NA	+		
	+	School computer supply	NA NA	+	+	
	+	Comparer Suppry	1971		<u> </u>	
	-				1	

Notes

The Certificate of Compliance was revised on May 28, 2013, to reflect amendments to the Agreement as approved by the Streamlined Sales Tax Governing Board through December 31, 2012.

Certificate of Compliance Attestation

As the chief executive of the state's tax agency, I declare that this Certificate of Compliance is true, correct, and complete to the best of my knowledge and belief.

/s/ Christopher	Nieleen	
/S/ CHI ISLUDITE	Meiseii	

Signature

Executive Directo	r	
Title		
Nevada		
State		
31-Jul-13		
Date		